ENeRGI

East Neuk Recovery Group Initiative (SCIO)

Scottish Charity No: SC051294

Annual Report & Financial Statements

For the year ended

31 March 2026

Contents

East Neuk Recovery Group Initiative (ENeRGI)

Trustees' Annual Report
Year ended 31 March 2026

The management committee (who are the charity trustees under charity law) present their report for the year ended 31 March 2026.

Reference & Administrative Information

Charity Name: East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Charity Number: SC051294

Principal Address: 32 East Street, St Monans, Anstruther, Fife, KY10 2AT

Trustees:

Lucian Maas - Chairperson
Ruairidh Reid
Alexander Wilkie
Katharine Docherty – from October 2025
Mark Exton – from October 2025
Gary Walkingshaw – from December 2025
Nora Chassler – from June 2026

Others who served during the period:

Frank Shelton – until August 2025
Carolynn Cruickshank-Gray – until June 2025
Nicole Matthew – until June 2025

Structure, Governance & Management

ENeRGI was incorporated as SCIO on 27 September 2021 and is governed by its constitution. The management, administration and control of the affairs and property of ENeRGI is the responsibility of a management committee consisting of up to 12 members elected at the AGM and up to two other persons co-opted by the management committee itself. A staff team led by the manager delivers the services and activities of ENeRGI on a day-to-day basis.

Objectives & Activities

ENeRGI was set up to relieve the suffering and distress and protect the mental and physical health of those in the East Neuk of Fife who are experiencing or who have experienced a mental health and/or alcohol or substance misuse problems and the carers of these individuals.

To achieve the above purposes ENeRGI:

- Facilitates access to services for people with mental health and/or alcohol or substance misuse problems and encourages their involvement in the planning and development of services relevant to their needs.

- Works actively within the community to reduce stigma and discrimination, two of the main barriers to recovery and quality of life.

- Provides

    - A Drop – In Centre
    - A Short-Term Housing Support and Longer-Term Support Service
    - An Anti – Poverty Project
    - A Befriending Project
    - A Self-Directed Support Project

Achievements & Performance

We are the only organisation of our type based in the East Neuk of Fife. We remain committed to delivering the highest quality support possible and delivering services that are responsive, effective, and accessible as well as being personalised and outcomes focused.

Our Anti-Poverty project funding came to an end but we continued to provide welfare benefits advice including dealing with the DWP, form filling, housing advice and fuel poverty assistance. We continue to provide food parcels to order from East Neuk food bank. We also continued to issue bus passes provided by the rural poverty action group to those people that met the criteria.

Provision of Housing Support (both Short and Long Term) continued throughout the East Neuk of Fife St Andrews and Levenmouth.

Our befriending service is running well. We now have two mixed groups weekly that assist those that are socially isolated. They continue to grow and benefit our service users.

We have increased our pool of volunteers to provide one to one support.

We continue to provide support and information to our SDS clients. We continue as SDS members. We were able to hold our usual events such as the Christmas party and the summer joint group events.

We had another full inspection with the care inspectorate. This went well. We had more areas to improve on which significant work had been undertaken.

Financial Review

Income for the year was £233,218, primarily from grants. With expenditure of £199,665 the charity had a surplus of £33,553 which was added to reserves brought forward from the previous year. At the 31 March 2026 the charity held total funds of £150,923 of which £7,839 are restricted funds and £143,084 are unrestricted.

To ensure there are funds available to pay liabilities as they fall due and, should income be reduced, provide time to source additional funds with minimal disruption to the services provided to clients, the trustees are working towards holding six months running costs, or £100,000, as free reserves. The free reserves are unrestricted funds less the value of tangible assets. At the 31 March 2026 ENeRGI held free reserves of £140,259 and had met this target.

This report, was approved by the trustees on 01.07.2026 and signed on their behalf by:

Lucian Maas – Chairperson

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Independent Examiner's Report

I report on the financial statements of East Neuk Recovery Group Initiative for the year ended 31 March 2026 which are set out on pages 7 to 15.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the above and I have found no other matters that require drawing to your attention.

Chris Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Cupar
Fife KY14 6JH

Date: 9/7/26

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Statement of Financial Activities
Year ended 31 March 2026

	Note	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
		£	£	£	£
Income from:					
Donations	5	45,909	165,026	210,935	204,165
Charitable activities	6	21,964	319	22,283	22,355
Total income		67,873	165,345	233,218	226,520
Expenditure on:					
Charitable activities	7	51,484	148,181	199,665	189,821
Total expenditure		51,484	148,181	199,665	189,821
Net income/(expenditure) & Net movement in funds		16,389	17,164	33,553	36,699
Transfers	4	47,424	(47,424)	-	-
Net movement in funds		63,813	(30,260)	33,553	36,699
Reconciliation of Funds					
Funds brought forward		79,271	38,099	117,370	80,671
Net movement in funds		63,813	(30,260)	33,553	36,699
Funds carried forward		143,084	7,839	150,923	117,370

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The notes on pages 9 to 15 form an integral part of these accounts.

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Balance Sheet
At 31 March 2026

	Note	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
		£	£	£	£
Fixed Assets					
Tangible assets	8	2,825	-	2,825	2,541
Current Assets					
Debtors	9	2,321	-	2,321	4,150
Cash at bank & in hand		137,938	8,579	146,517	133,727
Total current assets		140,259	8,579	148,838	137,877
Current Liabilities					
Deferred income	10	-	-	-	22,308
Accrual of IE fee		-	740	740	740
Total current liabilities		-	740	740	23,048
Net current assets		140,259	7,839	148,098	114,829
Net assets		143,084	7,839	150,923	117,370
Funds of the Charity					
Unrestricted funds		143,084	-	143,084	79,271
Restricted funds		-	7,839	7,839	38,099
Total Funds		143,084	7,839	150,923	117,370

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Trustees on the 01 07 2026 and signed on their behalf by:

Lu Maas

Lucian Maas – Chairperson

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements
Year ended 31 March 2026

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1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -
(a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
(b) The Charities Accounts (Scotland) Regulations 2006 as amended
(c) Financial Reporting Standard 102 (FRS102) (Effective January 2015),
(d) Charities SORP (FRS 102) (2nd edition effective January 2019)

No changes have been made to the basis of preparation or to the previous year's accounts.

1.2. In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

1.3 The charity meets the definition of a public benefit entity as defined by FRS102.

1.4 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Polices

2.1 Form of Financial Statements

The charity maintains two types of funds for accounting purposes: -
(a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
(b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
(b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.

2.3 Expenditure & Liabilities

(a) Expenditure is accounted for on an accruals basis.
(b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

(c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

2.4 Assets

Tangible assets are capitalised if they have a value of £250 or greater and depreciated as follows:

- Office furniture and equipment – 20% straight line
- Fixtures and fittings – 10% straight line

2.5 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand

2.6 Debtors

(a) Debtors are recognised at the settlement amount due
(b) Prepayments are valued at the amount prepaid

2.7 Creditors

(a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
(b) Accrued charges are normally valued at their settlement amount.

2.8. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.9 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

3 Trustee remuneration, expenses and other related party transactions

(a) During the year no trustee or connected person received any remuneration for services to the charity.
(b) During the year out of pocket expenses totaling £52 were paid to one trustee
(c) There were no other related party transactions

4 Restricted Funds

4.1 During the year the charity maintained the following restricted funds:

- Funds received from Fife Council to provide a Drop in Centre
- Funds received through the Public Social Partnership to provide housing support
- Funds received from Fife Council for the Befriending project
- Funds received from Fife Council for the Food Poverty project
- Funds received from the Social Services Council for training staff to SVQ level
- Funds received from the Co-op for the Drop In garden fund
- Funds received from STV Children's Appeal to support children and young people
- Funds received from Kingdom Community Fund and the Fife Council Community Planning Budget – to decorate the drop in space
- Funds received from Alfred Dunhill Links Foundation to contribute towards the Benefit project costs

4.2 Movement in Restricted Funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Drop In Centre	20,039	44,803	38,661	(26,181)	-
Housing Support	-	68,876	71,035	2,159	-
Befriending Project	14,365	44,748	37,176	(21,938)	-
Food Poverty	157	-	-	-	157
SVQ Training	2,796	-	-	-	2,796
Drop in Garden Fund	490	1,544	392	(275)	1,367
Redecorate Drop in space	-	1,094	477	(617)	-
Benefit Project	-	4,280	440	(320)	3,520
Support to children and young people	252	-	-	(252)	-
Total	38,099	165,345	148,181	(47,424)	7,839

The transfers out of the Drop in Centre, Befriending Project and Support to Children and young people funds were balances that, with the permission of the funders, were transferred to the unrestricted fund.
The £2,159 transfer into the Housing Support fund represents the unrestricted funds of the charity used to support this activity.
The remaining transfers represent the value of equipment and fixtures and fittings that once purchased satisfied the restriction and were transferred to the unrestricted fund.

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2026

5. Donations

	2026 Total	2025 Total
	£	£
General donations	3,105	250
Fife Council	200,912	203,415
The Co-op	1,544	500
Alfred Dunhill Links Foundation	4,280	-
Kingdom Community Fund	594	-
Fife Council Community Planning Budget	500	-
Total	210,935	204,165

6. Income from charitable activities

	2026 Total	2025 Total
	£	£
Client care	21,964	22,355
Misc.	319	-
Total	22,283	22,355

7. Expenditure on charitable activities

	Note	2026 Total	2025 Total
		£	£
Staff costs	11	157,734	146,899
Travel expenses		7,491	8,534
Rent & rates		4,683	4,381
Utilities & telephone		6,474	6,631
Annual/Quarterly charges		6,835	4,474
General expenses		5,195	5,000
Room Hire & Advertising		1,287	3,300
Independent examination		786	740
Group expenses		2,420	1,768
Insurance		1,788	1,714
HR Consultancy		3,901	3,901
Training		-	1,539
Depreciation		1,071	940
Total		199,665	189,821

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements
Year ended 31 March 2026

8. Tangible Assets

	Office furniture & equipment	Fixtures & fittings	Total
	£	£	£
Cost			
Cost at 31 March 2025	7,818	673	8,491
Additions	595	760	1,355
Cost at 31 March 2026	8,413	1,433	9,846
Depreciation			
At 31 March 2025	5,546	404	5,950
Charge for the year	928	143	1,071
At 31 March 2026	6,474	547	7,021
Net Book Value			
At 31 March 2026	1,939	886	2,825
At 31 March 2025	2,272	269	2,541

9. Debtors

	2026 Total	2025 Total
	£	£
Fife Council	791	915
Trade debtors	1,530	3,235
Total	2,321	4,150

10. Deferred income

	Opening balance	Funds received	Released to income	Closing balance
	£	£	£	£
Fife Council Befriending grant 2025-26	11,139	-	11,139	-
Fife Council Drop In grant 2025-26	11,169	-	11,169	-
Total	22,308	-	22,308	-

11. Staff Costs

	2026 Total	2025 Total
Salaries	148,882	138,961
Employers NI	4,987	4,089
Employers Pension	3,865	3,849
Total	157,734	146,899

No employee received remuneration of more than £60,000 (2024: None).
The average monthly number of employees during the year was 9 (2025:8).
The charity operates a defined contribution pension scheme. The contributions made by the charity for the period were £3,865 (2025: £3,849).

12. Previous year information

In order to comply with FRS 102 to show corresponding amounts for the previous year for every figure in the financial statements and notes (not just the prior year totals), corresponding figures not provided elsewhere in these accounts are set out below:

12.1 Statement of Financial Activities for 2024/25	**Unrestricted Funds**	**Restricted Funds**
Income from:	£	£
Donations	46,812	157,353
Charitable activities	22,355	-
Total income	69,167	157,353
Expenditure on:		
Charitable activities	25,158	164,663
Total expenditure	25,158	164,663
Net income/(expenditure) & Net movement in funds	44,009	(7,310)
Transfers	2,214	(2,214)
Net movement in funds	46,223	(9,524)
Reconciliation of Funds		
Funds brought forward	33,048	47,623
Net movement in funds	46,223	(9,524)
Funds carried forward	79,271	38,099

12.2 Balance Sheet at 31 March 2025	Unrestricted Funds	Restricted Funds
Fixed Assets	£	£
Tangible assets	2,541	-
Current Assets		
Debtors	4,150	-
Cash at bank & in hand	72,580	61,147
Total current assets	76,730	61,147
Current Liabilities		
Deferred income	-	22,308
Accrual of IE fee	-	740
Total current liabilities	-	23,048
Net current assets	76,730	38,099
Net assets	79,271	38,099
Funds of the Charity		
Unrestricted funds	79,271	-
Restricted funds	-	38,099

12.3 Movement in Restricted Funds 2024/25

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Drop In Centre	24,036.00	43,799	47,797	-	20,038
Housing Support	-	66,870	66,870	-	-
Befriending Project	18,121.00	43,684	47,439	-	14,366
CCTV	2,214.00	-	-	(2,214)	-
Food Poverty	-	2,500	2,343	-	157
SVQ Training	3,000.00	-	204	-	2,796
Drop in Garden Fund	-	500	10	-	490
Support to children and young people	252.00	-	-	-	252
Total	47,623	157,353	164,663	(2,214)	38,099