

APPENDIX 1

OSCR

Scottish Charity Regulator

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	April	2025	To	31	March	2026

Reference and administration details

Charity name	East Lothian Community Benefits SCIO
Other names charity is known by	
Registered charity number	SC053230
Charity's principal address	Seapoint
	Woodbush
	Dunbar
	PostcodeEH42 1HB

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	Ralph Averbuch	Chair		
2	Chris Bruce	Vice-Chair		
3	Alasdair Swan	Treasurer		
4	Haydn Thomas	Secretary		
5	Ben Morse			
6	Jacqueline Campbell		From 24 Nov 25	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

The SCIO is governed by the Constitution that has been registered with OSCR.

Trustee recruitment and appointment

The recruitment and appointment of trustees is laid down in clauses 76 to 88 in the SCIO's Constitution.

Objectives and activities

Charitable purposes

Community development; environmental protection and improvement; preservation of heritage; relief of poverty; advancement of health; relief of disadvantage; advancement of education; promotion of citizenship, all of the above are primarily within East Lothian.

Summary of the main activities in relation to these objects

The main activities are first to seek Community Benefits funding from green energy developers and others, then to develop plans for using those funds to best meet the charitable objectives of the SCIO, before determining the distribution of the funds.

APPENDIX 1

Achievements and performance

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

The SCIO now has eighteen of East Lothian's Community Councils signed up as members of the SCIO. It continues to communicate with the other two Community Councils.

A feasibility study on District Heating Systems in the county was completed through the good offices of East Lammermuir Community Council, one of the SCIO's members, who managed the grants obtained from CWP Energy Ltd. The results of the study led to the conclusion that more effective progress would be made to tackle energy poverty and energy security through working with the other Lothians and the city of Edinburgh. The SCIO has now handed the project over to a separate company.

Scottish Enterprise has also supported this project.

The SCIO has offered to help East Lothian Council to distribute funds that currently exist to meet the objectives of settlors and the objectives of the SCIO.

Financial review

Brief statement of the charity's policy on reserves

The charity has the policy of remaining cash positive. Apart from that, its intention is to use funds as quickly and effectively as possible to meet the purposes of the SCIO.

Details of any deficit

Donated facilities and services (if any)

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Randolph Douglas Alasdair Swan	Peter Ralph Averbuch
Position (e.g. Chair)	Trustee	Chair
Date	10 June 2026	

East Lothian Community Benefits SCIO

SC053230



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	2,750	58,153			60,903	40,096
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,750	58,153	-	-	60,903	40,096
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,750	58,153	-	-	60,903	40,096
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	96	58,153			58,249	37,346
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	180				180	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	276	58,153	-	-	58,429	37,346
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	276	58,153	-	-	58,429	37,346
Net receipts / (payments)	2,474	-	-	-	2,474	2,750
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,474	-	-	-	2,474	2,750

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year		2,750			2,750	
	Surplus / (deficit) shown on receipts and payments account	2,474				2,474	2,750
						-	
						-	
	Cash and bank balances at end of year	2,474	2,750	-	-	5,224	2,750
(Agree balances with receipts and payments account(s))							

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature*

Print Name

Date of approval



P R Averbuch

R D A Swan

10/06/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
District Heating feasibility study	CWP Energy	3	58,153
General activities of the SCIO	Enterprise	1	2,750
Total			60,903

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
CWP Energy Ltd		58,153	58,153	37,346
Scottish Enterprise	2,750		2,750	2,750
			-	
			-	
Total	2,750	58,153	60,903	40,096

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
District Heating feasibility study		58,153			58,153	37,346
Bank charges	62				62	
Establishment of subsidiary	34				34	
					-	
					-	
					-	
					-	
					-	
Total	96	58,153	-	-	58,249	37,346

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 – as per statement for	Unrestricted fund 2 – as per statement for	Unrestricted fund 3 – as per statement for	Unrestricted fund 4 – as per statement for	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	2,750				2,750	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,750	-	-	-	2,750	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,750	-	-	-	2,750	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	96				96	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	180				180	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	276	-	-	-	276	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	276	-	-	-	276	-
Net receipts / (payments)	2,474	-	-	-	2,474	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,474	-	-	-	2,474	-

Nature and purpose of funds

To allow for the essential costs needed to operate the SCIO, such as insurance, bank charges and independent examiner's fees

East Lothian Community Benefits SCIO

SC053230

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund					
	1 - 2015 - 16 fund 1	2 - 2016 - 17 fund 2	3 - 2017 - 18 fund 3	4 - 2018 - 19 fund 4	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	58,153				58,153	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	58,153	-	-	-	58,153	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	58,153	-	-	-	58,153	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	58,153				58,153	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	58,153	-	-	-	58,153	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	58,153	-	-	-	58,153	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						
The purpose of this project was to determine whether a District Heating System in East Lothian is a feasible possibility with a view to improving energy security in an environmentally sensitive way, with the further aspiration of establishing whether energy costs could be reduced for everyone, but particularly for those in need in the area.						

APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Eart Lothian Community Benefits SC10							
	Registered charity number	SC 053230							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year	to	Day	Month	Year		
	01	04	2025		31	03	2026		
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 [other than that disclosed on the attached page*]								
	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: 10 June 2026				
Name:	PAUL ROMAN								
Relevant professional qualification(s) or body (if any):									
Address:	3 ABBOTSWOODS GILBA STREET DUNBAR EH42 1EH.								

*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.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose