

**EAST LOTHIAN COMMUNITY
RAIL PARTNERSHIP**

REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2020

WHITELAW WELLS
Chartered Accountants

EAST LOTHIAN COMMUNITY RAIL PARTNERSHIP

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

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EAST LoTHIAN COMMUNITY RAIL PARTNERSHIP

COMPANY INFORMATION

YEAR ENDED 31 MARCH 2020

BOARD MEMBERS:

H Barker (Chairman)
A Cosgrove (Secretary/ Treasurer)
J Bell (appointed 4 December 2019)

INDEPENDENT EXAMINER

Louise Presslie CA
Whitelaw Wells
The Lighthouse
Heugh Road
North Berwick
EH39 5PX

BANKERS:

Bank of Scotland
North Berwick Branch
23 Westgate
North Berwick
EH39 4AG

EAST LoTHIAN COMMUNITY RAIL PARTNERSHIP

CHAIRMAN'S REPORT

YEAR ENDED 31 MARCH 2017

Formation and Purpose

East Lothian Community Rail Partnership (ELCRP) was formed on 1st April 2015. The purpose of ELCRP is to provide a bridge between the East Lothian Community and ScotRail with a view to improving the travelling experience for passengers using local day to day knowledge to resolve minor problems.

ELCRP's area of operation includes the Edinburgh (Waverley) to North Berwick and Edinburgh (Waverley) to Dunbar services covering the intermediate stations of Musselburgh, Wallyford, Prestonpans, Longniddry, Drem, and North Berwick, with Dunbar in addition.

Aims and Objectives

- Support the local economy by promoting rail use and rail facilities.
- Actively promote the use of rail and other public and low carbon-emitting transport.
- Support safety, security and access initiatives relating to railway use.
- Work with the station adopters to provide a more pleasant environment within the station areas.

All of the above to involve local organisations and people in achieving progress.

- To increase the user-friendliness and accessibility of the rail services.
- To assist in rail-related developments that benefit local businesses.
- To support station development projects along the Railway Line.
- To identify and encourage possible growth markets for the rail service.
- To work with the local tourism industry to further promote the use of rail travel.
- To work proactively and positively with other transport providers in the area.
- To identify potential external funding for projects which meet these objectives and work to secure such funding.

These aims and objectives for ELCRP will be delivered through programmes of work agreed by the Board.

Recruitment and Appointment of Board

There will be a core Board comprising key people and in addition stakeholders who have an interest in the railway as part of their remit.

All the founding Board members were appointed on the inception of partnership. The officers of ELCRP will be elected by members of the Board and shall comprise a Chairman, Treasurer and Secretary, each to be elected for a minimum term of 2 years. The officers will automatically become Board members when elected.

The members of the Board other than the office bearers will in future, be appointed annually at the AGM and may be nominated by the key areas identified. Some may formally appoint deputies to attend in their absence.

Governing Document

ELCRP is an unincorporated organisation and the purposes and administration arrangements are set out in our constitution.

EAST LoTHIAN COMMUNITY RAIL PARTNERSHIP

CHAIRMAN'S REPORT

YEAR ENDED 31 MARCH 2020

Activities and Achievements

The year ending 31st March 2020 has been another successful one for the Community Rail Partnership. We undertook a number of smaller projects in addition to our now annual production of our line guide, 13,000 of which were printed and distributed to all guest houses and hotels in East Lothian, plus to Central Scotland railway stations and to a number of high profile museums. We are working with Queen Margaret University to produce a totally revised version of the line guide hopefully for production in 2021. However, our annual funding from ScotRail was not received this year until 31st March 2020, about three months later than usual (in line with all other Scottish Community Rail Partnerships) and this created real logistical issues in committing ourselves to the 2020 line guide as it has to be printed and distributed by Easter. The late receipt of funds meant that we were unable to proceed with this project for the first time and whilst the COVID 19 situation intervened, it is essential in future years that funding from ScotRail is received in time to enable us to prepare for any Easter events and projects.

We also sponsored Musselburgh Windsor Football Club, one of the largest in Scotland with over 600 youths, both male and female, in a joint financing of their strip. Another highly successful project concerned the creation of posters by pARTicipate, a North Berwick and wider East Lothian based art group who produced posters of North Berwick extolling the virtues of the town for the 2019 Fringe by the Sea festival. We had been working with them since February in conjunction with four other local voluntary concerns, but ScotRail did not produce the poster grips until October, about two months after the event, but nevertheless they were immediately put up and because of their timeless nature remain up at North Berwick station. The quality of the posters was praised by the leaders of the art group.

I mentioned in last year's report that ScotRail ceased funding ACoRP (now Community Rail Network or CRN) other than annual subscriptions for the nine Scottish CRPs. Six of these CRPs, including ourselves, commissioned a report prepared by Professor Paul Salveson, who was responsible for the introduction of the very first CRPs in England many years ago, on the future structure of Scottish CRPs. The final determination in this respect has still to be ascertained and put into effect.

I continue to answer queries that come through our website, often from people who are concerned regarding potential future developments on the East Coast mainline relating to their properties which are adjacent to the line, and these are answered as best I can. It is however good to report that the reliability of the ScotRail service has improved immeasurably over the past year and this makes life much easier for the CRP who are often, but wrongly, seen as being partly responsible for the train operating company problems, as people think we are part of ScotRail, which we are not. A new fleet of class 385 electric units has been introduced, usually in 6 car form which has increased capacity to acceptable levels. These, built by Hitachi, mostly in County Durham, are proving to be the most reliable electric units in the UK which certainly makes it easier for ScotRail to operate reliably.

Activities and Achievements (continued)

I must pass on my thanks for the support shown by many members of the CRP over the past year and in particular Allison Cosgrove who acts as Secretary and Treasurer and to Jacqui Bell who has come onto our Board/Steering Group.

I also mentioned in last year’s report that I am standing down as Chair at the 2020 AGM. The timing of this will depend on when the AGM will be held due to the COVID 19 crisis and this has still to be decided. It is disappointing that nobody has come forward to replace me, and as I write this a Steering Committee meeting will be held to determine the way forward.

Board Remuneration and Expenses

The Board members did not receive any remuneration during the year from ELCRP. One board member was reimbursed £100.67 of expenses

Reserves

At the year end, ELCRP retained funds held within deferred income of £11,131 (2019: £11,235) which will be used for the general aims and purposes of the ELCRP.

.....
H Barker
Chairman

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST LoTHIAN COMMUNITY RAIL
PARTNERSHIP**

YEAR ENDED 31 MARCH 2020

I report on the accounts for the year ended 31 March 2020 set out on pages 7 to 10.

Respective responsibilities of the Trustees and the Independent Examiner

The ELCRP board are responsible for the preparation of the accounts and maintaining proper books and records. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 the Board 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 ; and
 - to prepare accounts which accord with the accounting records.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.

Louise Presslie MA CA
Whitelaw Wells Chartered Accountants
The Lighthouse
Heugh Road
North Berwick EH39 5PX

EAST LOTHIAN COMMUNITY RAIL PARTNERSHIP

INCOME AND EXPENDITURE STATEMENT

YEAR ENDED 31 MARCH 2017

	Notes	2020 £	2019 £
INCOME:			
Grants received		6,959	4,656
Bank Compensation		-	50
Sundry donations		-	108
		<hr/>	<hr/>
TOTAL INCOME		6,959	4,814
		<hr/>	<hr/>
EXPENDITURE:			
Printing & stationary		728	178
Website developments		72	-
Project expenses		4,537	2,844
Miscellaneous expenses		393	750
AGM expenses		540	322
Accountancy fees (including examination)		666	720
Travel		23	-
		<hr/>	<hr/>
		(6,959)	(4,814)
		<hr/>	<hr/>
PROFIT BEFORE TAXATION		-	-
Tax on profit	2	-	-
		<hr/>	<hr/>
PROFIT FOR THE FINANCIAL YEAR		-	-
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

EAST LOTHIAN COMMUNITY RAIL PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020	2019
		£	£
CURRENT ASSETS			
Cash at bank		11,689	11,865
		<hr/>	<hr/>
		11,689	11,865
Creditors: Amounts falling due within one year	4	(11,689)	(11,865)
		<hr/>	<hr/>
NET CURRENT ASSETS		-	-
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-
		<hr/> <hr/>	<hr/> <hr/>
REPRESENTED BY:			
Surplus brought forward		-	-
Surplus for the year		-	-
		<hr/>	<hr/>
Surplus carried forward		-	-
		<hr/> <hr/>	<hr/> <hr/>

The accounts were approved by the Board this day and are signed by me on behalf of the Board and to signify the Boards acknowledgement of responsibilities referred to in the accountant's report and independent examiners report.

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Harry Barker
Chairman

EAST LoTHIAN COMMUNITY RAIL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Grant income

Grant income is charged to the income and expenditure account when paid or, if earlier, when payment becomes certain.

Grant Promised

Grants promised are treated only as contingent liabilities when there is no certainty that the potential recipients will fulfil conditions and apply for payment.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:-

	2020	2019
	£	£
Current tax:		
UK Corporation tax	-	-
Deferred tax	-	-
	<hr/>	<hr/>
Tax on surplus	-	-
	<hr/> <hr/>	<hr/> <hr/>

EAST LoTHIAN COMMUNITY RAIL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accruals	648	630
Deferred income	11,041	11,235
	<hr/>	<hr/>
	11,689	3,503
	<hr/> <hr/>	<hr/> <hr/>