

GREENER KIRKCALDY LIMITED

(A Company Limited by Guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**



Charity Number: SC041412

Company Number: SC371318

Greener Kirkcaldy Limited

Content of Financial Statements For the year ended 31 March 2021

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Greener Kirkcaldy Limited

Directors' Report For the year ended 31 March 2021

The Board of Directors present their Report, together with the accounts for the year ended 31 March 2021.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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

Greener Kirkcaldy is a charity working towards the advancement of community development and the advancement of environmental sustainability. It is led by its members and the wider community.

The charity works to combat the climate emergency, tackle fuel poverty and food insecurity, and bring people together. We deliver a range of projects, events and skills training to meet the needs and goals of local people - working towards a future where everyone can live better and tread more lightly on our planet. Our activities take place across Kirkcaldy and we work with partners to deliver projects throughout Fife.

Greener Kirkcaldy formed in 2009 when a group of local people got together with the aim of doing something positive for the community and the environment. The charity started trading in 2010. We now have 23 paid staff members plus around 80 regular volunteers. We are independent but work with many local, regional and national partners in the voluntary, statutory and private sectors.

We are based in the heart of Kirkcaldy. Our community building on East Fergus Place houses our offices, events space and community kitchens, and is the base for our community food projects. It is usually open 5 days each week. Our other premises are a community training garden at Ravenscraig Walled Garden in Kirkcaldy East, and the new Lang Toun Cycles shop on Kirkcaldy High Street.

The period April 2020 to March 2021 was dominated by the twin financial and public health crises caused by Covid-19. In March 2020, we set up a Covid-19 Planning Group to guide us through the crisis, and developed a framework to direct our response. We closed our premises to the public and adapted quickly. Staff worked from home, we moved many of our events online, and we worked with local community planning groups to identify the needs for emergency support in our community.

We focused on contributing to local emergency response work, and delivering our core projects and services in adapted forms. We also started up three major new projects: a community food pantry, the Climate Action Fife partnership, and social enterprise cycle shop Lang Toun Cycles.

In 2020-21, Greener Kirkcaldy's activities included:

- Emergency food and energy support for vulnerable people during lockdown
- Community Meals (To Go) – a weekly takeaway meal in place of our previous shared meals
- Smarter Cooking courses teaching basic cooking skills and household budgeting
- The Lang Toun Larder 'pantry' project and Community Fridge, redistributing surplus food
- Growing and gardening workshops
- The Cosy Kingdom energy advice service, helping Fifers keep warm and save money
- Climate change information events and activities
- Starting up the Climate Action Fife partnership project

Directors' Report
For the year ended 31 March 2021

Objectives and activities (continued)

- Development and launch of Lang Toun Cycles, a social enterprise cycle shop
- Cycle maintenance classes and free cycle fix-it events
- Led cycle rides to build participants confidence to cycle for local journeys
- Kirkcaldy Walking Festival and Kirkcaldy Cycling Festival
- Online events, including film showings, speakers, cooking demonstrations and kids events, and
- Volunteering and employability opportunities.

We are grateful to existing funders who allowed flexibility and to the Scottish Government who provided additional funding for the charity to respond to the urgent needs of our community. We would also like to thank the people of Kirkcaldy and Fife who have continued to support our work, use our services and help us to plan our future.

Achievements and performance

Food and emergency support

During the first lockdown, we repurposed the community kitchens, and our Community Food team staff and volunteers, to provide food aid and social support, along with sign-posting to other services. 7,500 meals were distributed to vulnerable people between April and August 2020. Regular deliveries were made direct to over 100 households with a friendly (2m away) doorstep chat, and additional meals were distributed via partner organisations.

Our emergency response work was supported by additional funding from the Scottish Government's Supporting Communities Fund. In our role as a community anchor organisation for Kirkcaldy, we also distributed funding to five other local charities, allowing them to deliver vital support to local families.

We supported the wider food insecurity work locally and made plans to reduce dependency on emergency food aid in the longer term. A key part of that was the development of the pantry project, the Lang Toun Larder, which opened in August with support from Fife Council. The purpose of the pantry is to keep good food in circulation and reduce food waste. We collect and redistribute surplus and unsold food donated by businesses, and vegetables grown at our community gardens, giving people access to healthy and nutritious food in a shop-like setting. It quickly grew to have 55 members by March 2021. Members pay a small fee each week towards the running of the pantry.

Our town centre community building reopened to the public, with strict health & safety measures in place, in September 2020 and we resumed our weekly Community Meals as a takeaway. Around 80 meals are collected each week. We also restarted cookery courses and workshops, with smaller class sizes to allow for social distancing in the training kitchen. 16 people attended one of the 'Smarter Cooking' courses – a 6-week course teaching basic cooking skills, healthy, low-cost recipes, and awareness about nutrition, food choices and budgeting.

During winter 2020-21, the government gradually reintroduced restrictions in response to the ongoing pandemic. We closed our premises again at the end of December 2020 and finally re-opened in April 2021. During the winter lockdown months, we continued to deliver the pantry as an essential service.

Achievements and performance (continued)

Energy advice

The Cosy Kingdom household energy advice and fuel poverty service operates across Fife, providing home energy advice, a handy service, and community outreach work. Greener Kirkcaldy leads the Cosy Kingdom partnership, which also includes Citizens Advice & Rights Fife and St Andrews Environmental Network, and works closely with Fife Council, Fife Housing Association Alliance and many other local partners. The service helps people to insulate their homes, get the most out of their heating, and get their energy bills under control. It has a particular focus on households who are in fuel poverty, and includes a free 'handy' service to fit simple energy saving measures.

In 2020-21, Cosy Kingdom supported people online and over the telephone. The service, which usually makes home visits, pivoted quickly to the new way of working and continued to help households who were struggling to keep their homes warm or manage their energy costs. The energy advisors also gave emergency fuel payments to thousands of families at risk of disconnection during the pandemic. During the year we delivered energy advice to over 2,500 people. 350 of those also received assistance from the handy service, for example replacing light bulbs with low-energy LEDs and fitting thermal curtains to keep the heat in. The partnership supported participants to save over £952,000 through energy, debt and benefits advice.

Growing

We continued to develop our community orchard and training garden at Ravenscraig Walled Garden, with regular volunteer gardening sessions. The garden volunteers greatly appreciated the opportunity for social contact in a safe outdoors environment during the pandemic.

Transport

At the start of the pandemic, we repurposed our fleet of electric bikes, offering free long term hire to key workers. We also ran a number of free bike fix-it events to encourage people to cycle during lockdown. Over 700 people took part in our online Kirkcaldy Walking Festival in August, getting fresh air, exercise and connecting with nature. Our summer Kirkcaldy Cycling Festival and regular socially distanced cycle rides also encouraged people to spend time outdoors, get active and improve their physical health. 95 people took part in cycle training or led rides, and over 300 people came to the Cycling Festival's Family Fun Day. All of our walking and cycling activities encourage people to reduce their carbon footprint by reducing car use for short journeys.

In November, with start-up funding from the Scottish Government's Climate Challenge Fund, we opened a new town centre community bike shop – Lang Toun Cycles – offering cycle servicing and repairs, sales of refurbished bikes and accessories and a bike borrowing scheme, to make it easier for people in Kirkcaldy to cycle more. This has been popular so far, exceeding the targets we set in the project's business plan. Over 386 bikes have been repaired and serviced, 122 refurbished bikes have been sold, and 81 people have borrowed a bike to try it out before purchasing one of their own. The project team are also delivering cycle maintenance workshops and fix-it events to further encourage cycling in Kirkcaldy.

In March, we held Kirkcaldy's first Car Free Week, with a series of events to help people imagine what Kirkcaldy could look like if less space was dedicated to cars.

**Directors' Report
For the year ended 31 March 2021**

Online events and activities

Throughout lockdown, we created online content and events to help people stay connected, lift their spirits and improve their health and wellbeing. These included blogs and videos, climate cafes, film showings and speakers, cooking demonstrations, our online Annual Gathering and family workshops. In January 2021, we repeated our Kirkcaldy Walking Festival to encourage people to get out walking during the winter lockdown.

Climate emergency and strategic planning

Alongside the community support we provided during the pandemic, we redoubled our efforts to tackle the climate emergency in 2020. We also invested time in staff training, business development and planning for the future.

In August, we carried out an extensive community consultation then reviewed our Strategic Plan 2018-23, setting out new priorities and updated plans for 2020 to 2023. It includes three key priorities:

- Action to tackle the climate emergency
- Training and employability, and
- Town centre regeneration.

These priorities reflect our continued development as a community anchor organisation for Kirkcaldy, adapting and growing to meet the needs and aspirations of our community.

We made detailed plans and secured funding to develop Greener Kirkcaldy's employability offering and become an accredited training provider. Two staff took intense training to become accredited tutors and we are now a Royal Environmental Health Institute (REHIS) training centre, offering Cooking Skills, Allergy Awareness, and Elementary Food Hygiene courses.

Greener Kirkcaldy supported the new Love Oor Lang Toun town centre regeneration group to get started, helping to build capacity during their first year of operations. The group is now constituted as a CIC and has its own funding and staff. We are working with them on a number of projects for Kirkcaldy.

Volunteers

Volunteers continue to play a key role in the organisation. 75 volunteers gave a total of 3,840 hours of their time. They play a range of roles including working in the community gardens, greeting visitors to the community building, cooking community meals, operating the weekly pantry, leading cycle rides or walks, and blogging for the website. The charity is particularly proud of, and grateful to, the volunteers who made possible its support for people impacted by the Covid-19 crisis.

Plans for future periods

Greener Kirkcaldy's work in 2021 continues to focus on supporting our community through the pandemic and delivering on the priorities set out in our updated Strategic Plan.

Action to tackle the climate emergency remains a high priority. The delivery of the Climate Action Fife project will be a major focus in 2021-22. Training and employability is becoming a core part of our work. We have secured funding to work with partner Brag Enterprises as part of Fife's No One Left Behind delivery, and we are now working towards becoming an SQA accredited training centre.

Greener Kirkcaldy Limited

Directors' Report

For the year ended 31 March 2021

Plans for future periods (continued)

The Cosy Kingdom energy advice service, community food and gardening activities and work to engage our community on greener travel and waste reduction will continue in 2021-22 and beyond. Grant funding for these projects is secured for 2021-22 at a comparable or higher level to that shown in these accounts.

Financial review

During the year the company received grants totalling £1,319,507 (2020 - £1,035,578). Bank interest, other donations and sundry income of £69,242 (2020 - £36,087) was also received during the year resulting in total incoming resources of £1,388,749 (2020 - £1,071,665).

Total resources expended during the year were £1,283,188 (2020 - £870,435) resulting in a surplus of £105,561 (2020 - £201,230) to be carried forward to the next financial year.

Principal funding sources

The principal funding sources of income to the charity were grants from Fife Council, the Scottish Government, The National Lottery Community Fund, Climate Challenge Fund, Energy Saving Trust, Robertson Trust, Paths for All and Rank Foundation, and sales and services, from provision of courses and workshops, and energy advice services.

Investment policy

The directors, having regard to the liquidity requirements of running the charity, have kept available funds in an interest-bearing current account.

Reserves policy

The directors consider that the ideal level of free reserves would be between 3 and 6 months' operating costs, in order to bridge any gaps between spending and receiving income, and to cover unplanned or emergency costs. Based on levels of expenditure in 2020-21 the charity's aim is to have reserves of between £320,797 and £641,594.

Free reserves at 31 March 2021, are £509,512 which includes £20,000 set aside by the directors for future repairs and £10,000 set aside as a resilience fund. Total reserves are £1,430,226. Total reserves include restricted funds of £920,714 relating to grants received from The National Lottery Community Fund, Scottish Land Fund, Awards for All, Postcode Local Trust, Fife Environment Trust, Fife Council and Young Start.

Structure, governance and management

Governing document

Greener Kirkcaldy Limited is a registered charity and is a company limited by guarantee, incorporated on 18 January 2010. The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Directors' Report
For the year ended 31 March 2021**

Appointment of directors

As set out in the Articles of Association, directors are elected annually, from among the members of Greener Kirkcaldy, at the annual general meeting. At each annual general meeting, one-third of the directors retire from office - but are then eligible for re-election. Any member, providing he/she is willing, may be elected. The directors may also at any time appoint any member, providing he/she is willing, to be a director.

All members are circulated with invitations to nominate directors, in advance of each annual general meeting. When considering appointing directors, the board have regard to the mixture of skills and experience of the existing directors, and to the requirement for any specialist skills.

Director induction and training

Directors undergo an induction process, which includes a meeting with the Chair and Chief Executive to brief them on their legal obligations under charity and company law; the Scottish Charity Regulator's guidance on trustee duties; the charity's Memorandum and Articles of Association; decision-making processes and sub-committees; the business plan, budget and recent performance of the charity. In addition, they are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. All new directors also meet with key employees and visit the charity's core projects, to ensure that they gain a holistic view of its values, vision and approach.

Risk management

The directors have a risk management strategy, which comprises

- an annual review of the principal risks and uncertainties that the charity faces
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise, and
- where possible, share risks with partner organisations.

This work has identified that financial sustainability is the major financial risk for the charity, due to its dependence on short-term grant funding. A key aim of the Business Plan 2018-23 is to reduce this risk by securing longer-term grants, diversifying income streams and developing more income-generating social enterprise projects.

The charity has also focused on non-financial risks arising from fire, health and safety of staff, volunteers and project participants, and food hygiene. These risks are managed by having robust policies and procedures in place, ensuring that key staff have undertaken accredited training, and that all staff are aware of their responsibilities in these areas.

Organisation

The board of directors, which can have up to 12 members, administers the charity. The board normally meet every 6 weeks. There are sub-committees covering human resources and strategic planning, which meet quarterly or as required. A Chief Executive is appointed by the directors to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the directors, for operational matters including finance, employment and project delivery.

Related parties

A director or senior manager who has a personal interest in any transaction or other arrangement, which the company is proposing to enter into, must declare that interest at a meeting of the directors. In the current year, no such related party transactions were reported.

Key management personnel remuneration

The key management personnel of the charity are the board of directors, who are Greener Kirkcaldy's trustees, and the staff senior management team. They are responsible for directing, controlling, running, and operating it on a day-to-day basis.

All directors give of their time freely and no director received remuneration for carrying out his/her duties as a director. Details of directors' expenses, and any other payments to directors, are disclosed in note 9 to the accounts.

The pay of the senior staff is set by the directors. It is reviewed annually and normally increased in accordance with average earnings. The directors benchmark against pay levels in other Scottish charities of a similar size.

Greener Kirkcaldy Limited

Directors' Report For the year ended 31 March 2021

Legal and Administrative Information

Charity name	Greener Kirkcaldy Limited
Charity number	SC041412
Company number	SC371318
Registered office	8 East Fergus Place Kirkcaldy KY1 1XT
Principal Address	8 East Fergus Place Kirkcaldy KY1 1XT
Directors	Allan Levack Ian Stirton Andrew McDaniel Pat Crosbie Geoffrey Robotham Matthew Gardiner Carol Kennedy Christine May
Senior Managers	Suzy Goodsir, Chief Executive Dianne Girvan, Office Manager
Auditors	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline, Fife KY11 8PB
Bankers	The Co-operative Bank Customer Service Centre PO Box 250, Skelmersdale WN8 6WT

**Directors' Report
For the year ended 31 March 2021**

Statement of directors' responsibilities

The directors (who are also trustees for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Disclosure of information to auditors

In so far as the directors are aware, there is no relevant audit information of which the charitable company's auditor is unaware, and each director, to the best of his/her knowledge and ability, has taken all the steps he/she ought to have taken in order to make him/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation of and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors

The directors, who are trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 8.

Auditors

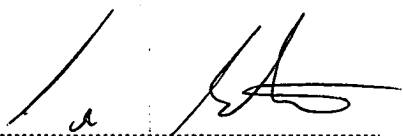
In accordance with section 485 of the Companies Act 2006, a resolution proposing the reappointment of Thomson Cooper as auditors of the company will be put at a General Meeting.

Greener Kirkcaldy Limited

Directors' Report For the year ended 31 March 2021

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

By order of the board:

A handwritten signature in black ink, appearing to be 'Ian Stirton', written over a horizontal dotted line.

Ian Stirton
Director
Date: 20 January 2022

**Independent Auditor's Report to the Members of Greener Kirkcaldy Limited
For the year ended 31 March 2021**

Opinion

We have audited the financial statements of Greener Kirkcaldy Limited (the 'Company') for the year ended 31 March 2021, which comprise the Statement of income and retained earnings, the Balance sheet and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to Going Concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information contained within the annual report. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the

**Independent Auditor's Report to the Members of Greener Kirkcaldy Limited
For the year ended 31 March 2021**

financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of

**Independent Auditor's Report to the Members of Greener Kirkcaldy Limited
For the year ended 31 March 2021**

income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue and tested a sample of journals to confirm they were appropriate. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Company's members in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members for our audit work, for this report, or for the opinions we have formed.

Andrew Croxford (Senior Statutory Auditor)
For and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline
Date: January 2022

Thomson Cooper is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Greener Kirkcaldy Limited

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 March 2021

Current Financial Year

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations & Gifts	4	5,238	-	5,238	9,527
<i>Charitable activities:</i>					
Grants receivable	5	1,164,318	155,189	1,319,507	1,035,578
<i>Other trading activities:</i>	6	64,004	-	64,004	26,560
Total income		<u>1,233,560</u>	<u>155,189</u>	<u>1,388,749</u>	<u>1,071,665</u>
Expenditure on:					
Charitable activities	7	<u>1,114,684</u>	<u>168,504</u>	<u>1,283,188</u>	<u>870,435</u>
Total expenditure		<u>1,114,684</u>	<u>168,504</u>	<u>1,283,188</u>	<u>870,435</u>
Net incoming/(Outgoing) resources		118,876	(13,315)	105,561	201,230
Transfers between funds	14	-	-	-	-
Net movement of funds		118,876	(13,315)	105,561	201,230
Reconciliation of funds					
Fund Balance Brought Forward		<u>390,636</u>	<u>934,029</u>	<u>1,324,665</u>	<u>1,123,435</u>
Fund Balance Carried Forward	14	<u>509,512</u>	<u>920,714</u>	<u>1,430,226</u>	<u>1,324,665</u>

The statement of financial activities includes all gains and losses recognised in year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 18 to 30 form part of these financial statements.

Greener Kirkcaldy Limited

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 March 2021

Prior Financial Year

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Donations & Gifts	4	8,885	642	9,527
<i>Charitable activities:</i>				
Grants receivable	5	756,906	278,672	1,035,578
<i>Other trading activities:</i>	6	26,560	-	26,560
Total income		792,351	279,314	1,071,665
Expenditure on:				
Charitable activities	7	641,151	229,284	870,435
Total expenditure		641,151	229,284	870,435
Net incoming resources		151,200	50,030	201,230
Transfers between funds	14	(1,344)	1,344	-
Net movement of funds		149,856	51,374	201,230
Reconciliation of funds				
Fund Balance Brought Forward		240,780	882,655	1,123,435
Fund Balance Carried Forward	14	390,636	934,029	1,324,665

The statement of financial activities includes all gains and losses recognised in year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 18 to 30 form part of these financial statements.

Greener Kirkcaldy Limited

Balance Sheet As at 31 March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	10	<u>1,002,805</u>	<u>982,041</u>
Current Assets			
Debtors	11	40,277	67,872
Cash at bank and in hand		<u>465,251</u>	<u>331,477</u>
<i>Total current assets</i>		505,528	399,349
Creditors:			
Falling Due Within One Year	12	<u>(78,107)</u>	<u>(56,725)</u>
Net Current Assets		<u>427,421</u>	<u>342,624</u>
Total Net Assets		<u>1,430,226</u>	<u>1,324,665</u>
The Funds of the Charity			
Restricted Funds	14	920,714	934,029
Unrestricted Funds	14	<u>509,512</u>	<u>390,636</u>
Total Charity Funds		<u>1,430,226</u>	<u>1,324,665</u>

The trustees have prepared these accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements were approved by the Board of Directors on 20 January 2022 and were signed on its behalf by:



Iain Stirton
Director

The notes on pages 18 to 30 form part of these financial statements.

Company Number SC371318

Greener Kirkcaldy Limited

Statement of Cash Flows
For the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash generated from operating activities	15	<u>166,809</u>	<u>211,279</u>
Capital expenditure and financial investment			
Purchase of tangible fixed assets		<u>33,035</u>	<u>84,929</u>
Increase/(Decrease) in cash and cash equivalents in the year		<u>133,774</u>	<u>126,350</u>
Cash and cash equivalents at the beginning of the year		<u>331,477</u>	<u>205,127</u>
Total cash and cash equivalents at the end of the year		<u>465,251</u>	<u>331,477</u>

1. Accounting Policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

b) Fund Accounting

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the directors.

Designated funds are unrestricted funds set aside by the directors for specific future purposes or projects.

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

c) Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors continue to adopt the going concern basis of accounting in preparing the financial statements. The directors have considered a period of at least 12 months from the date of approval of the financial statements.

The directors are aware of the potential impact on the Charity of the Coronavirus. The charity remains open and has adapted its operations. The directors are actively taking all steps to mitigate any impact the virus may have on the Charity.

d) Income Recognition

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies (cont'd)

d) Income Recognition (cont'd)

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.

Income from other trading activities includes income earned from delivering services and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

e) Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and their associated support costs.
- Other expenditure (where relevant) comprises costs not falling into any other heading.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

f) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll, general administration, and governance costs and are incurred directly in support of expenditure on the objects of the charity. The bases on which support costs have been allocated are on a direct basis or as a proportion of time spent.

Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies (cont'd)

g) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Property	See below
Leasehold Land & Buildings	10% on a straight line basis
Computer Equipment	33% on a straight line basis
Fixtures, Fittings & Equipment	20% on a reducing balance basis

No depreciation has been charged to date on the freehold property as the redevelopment work was still in progress at the end of the financial year.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

i) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.

j) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

k) 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.

l) Pensions

The charity operates an employee pension scheme on a defined contribution basis. The contributions payable is charged to the Statement of Financial Activities in the period in which they relate.

m) Taxation

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

2. Legal Status of the Charity

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Notes to the Financial Statements
For the year ended 31 March 2021

3. Net incoming resources for period

This is stated after charging:

	2021 £	2020 £
Depreciation - owned assets	12,271	12,279
Auditor's remuneration	5,000	6,565

4. Donations & legacies

	2021 £	2020 £
Donations	5,238	9,527

5. Income from Charitable Activities (Current Financial Year)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<u>Grants receivable:</u>			
The National Lottery Community Fund - Community Assets	-	41,221	41,221
The National Lottery Community Fund - Community Led Grant	-	25,496	25,496
The Rank Foundation	-	13,209	13,209
The National Lottery Community Fund – Climate Action Fund	-	65,763	65,763
Communities Recovery Fund	25,000	-	25,000
Climate Challenge Fund	89,308	-	89,308
Energy Saving Trust	18,962	-	18,962
Energy Redress	72,158	-	72,158
Energy Redress – Covid 19	107,692	-	107,692
Fife Council	300,000	-	300,000
Fife Council Local Area Projects	34,500	-	34,500
FRC	25,000	-	25,000
Scottish Government	98,312	-	98,312
Love Our Lang Toun Project	37,490	-	37,490
The Robertson Trust	-	9,500	9,500
SGN	10,000	-	10,000
Supporting Communities Fund	241,500	-	241,500
Paths for All Smarter Choices Smarter Places	44,796	-	44,796
WRAP	59,600	-	59,600
	1,164,318	155,189	1,319,507

Notes to the Financial Statements
For the year ended 31 March 2021

5. Income from Charitable Activities (Prior Financial Year)

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<u>Grants receivable:</u>			
The National Lottery Community Fund - Community Assets	-	194,733	194,733
The National Lottery Community Fund - Community Led Grant	-	35,573	35,573
Young Start	-	22,257	22,257
The Rank Foundation	-	12,711	12,711
Auchtertool Community Trust	4,000	-	4,000
CARES	17,583	-	17,583
CES	2,000	-	2,000
Climate Challenge Fund	143,781	-	143,781
DTAS/SCA Community Resilience Fund	16,000	-	16,000
Energy Saving Trust	2,500	-	2,500
Energy Redress	77,590	-	77,590
Fife Council	300,000	-	300,000
Fife Council Local Area Projects	70,000	-	70,000
Learning Exchange	472	-	472
The Robertson Trust	-	9,500	9,500
Scottish Government	102,339	-	102,339
Paths for All Smarter Choices Smarter Places	14,641	-	14,641
The Russell Trust	1,000	-	1,000
The Food Train	5,000	-	5,000
SCVO	-	3,898	3,898
	<u>756,906</u>	<u>278,672</u>	<u>1,035,578</u>

6. Income from Other Trading Activities (Current Financial Year)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Shop & Service Income	62,504	-	62,504
Sundry Income	1,500	-	1,500
	<u>64,004</u>	<u>-</u>	<u>64,004</u>

**Notes to the Financial Statements
For the year ended 31 March 2021**

Income from Other Trading Activities (Prior Financial Year)

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Shop & Service Income	23,110	-	23,110
Sundry Income	3,450	-	3,450
	<u>26,560</u>	<u>-</u>	<u>26,560</u>

7. Charitable Expenditure (Current Financial Year)

	Project Services £	Total 2021 £
Staff costs (Note 9)	613,719	613,719
Partner organisations payments	127,627	127,627
Events and meetings	18,724	18,724
Handy service materials	22,083	22,083
IT support	20,102	20,102
Project materials & marketing	18,387	18,387
Miscellaneous expenses	3,237	3,237
Training and conferences	6,616	6,616
Travel and subsistence	6,430	6,430
Rent	9,347	9,347
Recruitment	1,090	1,090
Repairs and maintenance	18,459	18,459
Equipment	14,144	14,144
Office running costs	1,667	1,667
Utilities	21,775	21,775
Insurance	4,993	4,993
Sessional staff	15,766	15,766
Discretionary funds	141,154	141,154
Bikes for Loan	18,496	18,496
Bike project parts & accessories	6,955	6,955
Depreciation	12,271	12,271
SCF Disbursement	147,979	147,979
Shop expenses	27,167	27,167
Governance costs (Note 8)	5,000	5,000
	<u>1,283,188</u>	<u>1,283,188</u>

Notes to the Financial Statements
For the year ended 31 March 2021

7. Charitable Expenditure (Prior Financial Year)

	Project Services £	Total 2020 £
Staff costs (Note 9)	507,356	507,356
Consultancy fees	2,344	2,344
Partner organisations payments	106,567	106,567
Events and meetings	18,852	18,852
Handy service materials	55,846	55,846
IT support	3,526	3,526
Project materials & marketing	32,477	32,477
Miscellaneous expenses	55	55
Training and conferences	16,977	16,977
Travel and subsistence	18,701	18,701
Rent	1,525	1,525
Recruitment	1,421	1,421
Room Hire	873	873
Repairs and maintenance	2,674	2,674
Orchard running costs	5,328	5,328
Office running costs	4,211	4,211
Utilities	22,412	22,412
Insurance	2,503	2,503
Fife food for fife folk	5,676	5,676
Sessional staff	13,062	13,062
Discretionary funds	8,405	8,405
Bikes for Loan	4,192	4,192
Battery units	16,608	16,608
Depreciation	12,279	12,279
Governance costs (Note 8)	6,565	6,565
	870,435	870,435

Split of Expenditure

	Total 2021 £	Total 2020 £
Unrestricted Funds	1,114,684	641,151
Restricted Funds	168,504	229,284
	1,283,188	870,435

**Notes to the Financial Statements
For the year ended 31 March 2021**

8. Analysis of Governance and Support Costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between its key charitable activities undertaken (see Note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Current Financial Year	Governance Costs £	Total 2021 £
Audit fees	5,000	5,000
Prior Financial Year	Governance Costs £	Total 2020 £
Audit fees	6,565	6,565

All costs are allocated to activities on a direct basis.

9. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses

	2021	2020
Average number of employees during the year:	24	21
	£	£
Aggregate remuneration and associated costs of the charity:		
Salaries and wages	535,753	442,092
Social security costs	45,921	39,022
Pension costs	32,045	26,242
	613,719	507,356

No employee received emoluments in excess of £60,000 during the year (2020: nil).

Travel and accommodation costs amounting to £nil (2020: £110) were paid in respect of members of the board of directors.

Greener Kirkcaldy Limited

Notes to the Financial Statements For the year ended 31 March 2021

10. Fixed Assets

	Freehold Property £	Leasehold Land & Buildings £	Computer Equipment £	Fixtures, Fittings & Equipment £	Total £
Cost					
At 1 April 2020	896,201	122,394	6,283	1,543	1,026,421
Additions	33,035	-	-	-	33,035
Disposals	-	-	-	-	-
At 31 March 2021	929,236	122,394	6,283	1,543	1,059,456
Depreciation					
At 1 April 2020	-	36,717	6,283	1,380	44,380
Charge for the Year	-	12,239	-	32	12,271
Eliminated on disposals	-	-	-	-	-
At 31 March 2021	-	48,956	6,283	1,412	56,651
Net Book Value					
At 31 March 2021	929,236	73,438	-	131	1,002,805
At 31 March 2020	896,201	85,677	-	163	982,041

No depreciation has been charged to date on the freehold property as the redevelopment work was still in progress at the end of the financial year.

11. Debtors falling due within one year

	2021 £	2020 £
Other debtors and grants receivable	38,484	67,082
Prepayments	1,793	790
	40,277	67,872

Notes to the Financial Statements
For the year ended 31 March 2021

12. Creditors falling due within one year

	2021 £	2020 £
Trade creditors	21,280	17,585
Other creditors	33,094	18,740
Accrued income	23,733	20,400
	<u>78,107</u>	<u>56,725</u>

13. Analysis of net assets between funds

Current Financial Year

	Unrestricted General Funds £	Designated Repair and Renewal Fund £	Designated Resilience Fund £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	73,569	-	-	929,236	1,002,805
Current assets	475,528	20,000	10,000	-	505,528
Current liabilities	(69,585)	-	-	(8,522)	(78,107)
Net assets	<u>479,512</u>	<u>20,000</u>	<u>10,000</u>	<u>920,714</u>	<u>1,430,226</u>

Prior Financial Year

	Unrestricted General Funds £	Designated Repair and Renewal Fund £	Designated Resilience Fund £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	85,840	-	-	896,201	982,041
Current assets	314,615	20,000	10,000	54,734	399,349
Current liabilities	(39,819)	-	-	(16,906)	(56,725)
Net assets	<u>360,636</u>	<u>20,000</u>	<u>10,000</u>	<u>934,029</u>	<u>1,324,665</u>

Greener Kirkcaldy Limited

Notes to the Financial Statements For the year ended 31 March 2021

14. Movements in Funds (Current Financial Year)

	Balance at 01/04/2020 £	Incoming £	Outgoing £	Transfers £	Balance at 31/03/2021 £
Restricted Funds					
Help Fuel Fife Folk	102	-	-	-	102
The National Lottery Community Fund - Community Assets	641,067	41,221	(53,580)	-	628,708
The National Lottery Community Fund-Community Assets Development Fund	11,672	-	-	-	11,672
The Rank Foundation	7,459	13,209	(20,668)	-	-
The National Lottery Community Fund – Climate Action Fund	-	65,763	(59,496)	-	6,267
Young Start	803	-	-	-	803
Scottish Land Fund	202,800	-	-	-	202,800
Awards for All	10,000	-	-	-	10,000
Postcode Local Trust	17,197	-	-	-	17,197
Fife Council Ravenscraig Development Fund	5,000	-	-	-	5,000
The National Lottery Community Fund - Community Led	-	25,496	(25,260)	-	236
The Robertson Trust	-	9,500	(9,500)	-	-
Fife Environment Trust	36,300	-	-	-	36,300
SCVO	1,629	-	-	-	1,629
	934,029	155,189	(168,504)	-	920,714
Unrestricted Funds					
Repair and Renewal Fund	20,000	-	-	-	20,000
Resilience Fund	10,000	-	-	-	10,000
General Fund	360,636	1,233,560	(1,114,684)	-	479,512
	390,636	1,233,560	(1,114,684)	-	509,512
Total Funds	1,324,665	1,388,749	(1,283,188)	-	1,430,226

Greener Kirkcaldy Limited

Notes to the Financial Statements For the year ended 31 March 2021

14. Movements in Funds (Prior Financial Year)

	Balance at 01/04/2019 £	Incoming £	Outgoing £	Transfers £	Balance at 31/03/2020 £
Restricted Funds					
Help Fuel Fife Folk	939	642	(1,479)	-	102
The National Lottery Community Fund - Community Assets	596,222	194,733	(149,888)	-	641,067
The National Lottery Community Fund-Community Assets Development Fund	11,672	-	-	-	11,672
The Rank Foundation	-	12,711	(5,252)	-	7,459
Young Start	2,273	22,257	(23,727)	-	803
Scottish Land Fund	202,800	-	-	-	202,800
Awards for All	10,000	-	-	-	10,000
Postcode Local Trust	17,197	-	-	-	17,197
Fife Council Ravenscraig Development Fund	5,000	-	-	-	5,000
The National Lottery Community Fund - Community Led	-	35,573	(36,430)	857	-
The Robertson Trust	252	9,500	(10,239)	487	-
Fife Environment Trust	36,300	-	-	-	36,300
SCVO	-	3,898	(2,269)	-	1,629
	882,655	279,314	(229,284)	1,344	934,029
Unrestricted Funds					
Repair and Renewal Fund	-	-	-	20,000	20,000
Resilience Fund	-	-	-	10,000	10,000
General Fund	240,780	792,351	(641,151)	(31,344)	360,636
	240,780	792,351	(641,151)	(1,344)	390,636
Total Funds	1,123,435	1,071,665	(870,435)	-	1,324,665

Purpose of Restricted Funds

Scottish Land Fund

For the purchase of a town centre property, to be redeveloped as a Community Food Hub and a new base for Greener Kirkcaldy.

The National Lottery Community Fund - Community Assets

For the capital project to redevelop the property at 8 East Fergus Place into a Community Food Hub and new base for Greener Kirkcaldy and revenue support for the first 5 years of operation whilst moving towards becoming financially self-sustaining. Big Lottery hold a charge over the building at East Fergus Place. We will not sell or otherwise dispose of or change the use of the capital asset without first receiving written consent from Big Lottery. If we sell or dispose of any capital asset, we may have to repay all or part of the money we have received from Big Lottery. We will continue to monitor capital assets bought with the grant after the project is over and we will supply information about and allow Big Lottery to inspect the capital assets in accordance with their standard procedures for 20 years.

Greener Kirkcaldy Limited

Notes to the Financial Statements For the year ended 31 March 2021

Purpose of Restricted Funds (cont'd)

The National Lottery Community Fund - Community Led Grant

To improve the connectedness and well-being of people in East Kirkcaldy by facilitating good quality volunteering roles, community learning opportunities and events at Ravenscraig Community Orchard.

The National Lottery Community Fund - Climate Action Fund

A multi-strand cross-sectoral partnership project bringing together individuals, communities, local government and businesses to tackle the climate emergency and make Fife a greener and fairer place to live.

Young Start

To deliver the 'Greener Kids' project, giving children the opportunity to discover and explore the natural world through outdoor activities, natural play and hands-on learning about food and growing.

Awards for All

Contribution to the costs of developing a new Horticultural Training Centre at Ravenscraig Walled Garden.

Postcode Local Trust

Contribution to the costs of developing a new Training Garden at Ravenscraig Walled Garden and to deliver a community learning and employability programme there.

Fife Council Ravenscraig Development Fund

Contribution to the costs of developing a new Horticultural Training Centre at Ravenscraig Walled Garden.

Fife Environment Trust

Contribution to the costs of developing a new Horticultural Training Centre at Ravenscraig Walled Garden.

Robertson Trust

Towards the costs of staff time and project delivery costs of a programme of 'Canny Cook' cookery and household budgeting courses for people on low incomes.

The Rank Foundation

To employ a young person to develop Greener Kirkcaldy's communications work, as part of the Time to Shine Leadership Programme.

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	105,561	201,230
Adjustments for:		
Depreciation	12,271	12,279
Decrease in debtors	27,595	72,198
Increase/(Decrease) in creditors	21,382	(74,428)
	<u>166,809</u>	<u>211,279</u>