

Charity registration number SC028174 (Scotland)

Company registration number SC188446 (Scotland)

**THE ECOLOGY CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

# THE ECOLOGY CENTRE

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# THE ECOLOGY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2022

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The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the The Ecology Centre's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2019).

### **Objectives and activities**

The Ecology Centre's mission is to provide direct experience of the environment to help people improve their quality of life. The Centre's vision is of an aware society at the heart of a sustainable environment.

Our aims are:

- To provide first class environmental experiences, tailored to the needs of those who come here to learn and participate.
- To improve health and wellbeing, increase individuals' skills and encourage social contact by providing volunteering experiences for people with a range of backgrounds.
- To strengthen the sense of community through events and activities.

### **Significant activities**

Our services include:

- Environmental education for nursery and school children, youth organisations, community groups and those with challenging behaviour.
- Outdoor volunteering opportunities for a wide variety of people including unemployed people, individuals with disabilities, trainees, students and people with mental health problems.
- Tool shed volunteering to refurbish tools that are then donated to good causes at home and abroad, including sessions for people living with dementia.
- Development and maintenance of grounds by Kinghorn Loch as a community resource, to encourage and enable outdoor recreational activities, such as walking, cycling and picnicking.
- Community events and workshops to encourage the local community to be involved at the Centre, learn new skills and enjoy the environment.
- Citizen Science, involving the community in wildlife monitoring.
- Our Bright Future Modern Apprenticeships in Estate Maintenance, offering placements for young people to learn skills in environmental work and gain experience and confidence to enhance their opportunities in the workplace.
- Delivery of community and education projects in partnership with others.

These services are delivered mainly at the Kinghorn Loch site, but some outreach work also takes place.

# THE ECOLOGY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### Achievements and performance

#### Charitable activities

It will come as no surprise to anyone that the year has seen a continuing struggle for survival for charities large and small, and The Ecology Centre has no different story. Recession, budget cuts, pandemics, lockdowns, and now a cost of living crisis have made remaining in existence a huge challenge. Full of ideas on what we would like to do, a lot of time and energy is taken up with fire fighting instead. However, I am pleased to report that at the time of writing this report, some months on from the year end date, we have not gone down in flames. Yet.

Because of the impact of all of these things on people in communities all over the country, particularly the impact on mental health, or on the need to be comfortable with a more simple way of living, it is all the more important that we are here to provide a safe and restful place for those who need it, and an opportunity to learn new ways of being and coping. This has been what kept us going, that people needed something from us.

Our survival is entirely due to the commitment, energy and determination of the staff team, the volunteers who roll up their sleeves and give their time and energy, and the resolution of the Board of Trustees to keep The Ecology Centre a force for good in the community. It has been far from easy.

#### Funding

Largely due to the efforts of our General Manager Errin Anderson, and Estate Manager Lee Brown, we have had a higher average percentage of success in securing grant funding than most charities. This amounts to almost a full time job in itself, given the time needed to put an application together. In the period of this report £178,864 was secured in funding. Large size grants are even harder work, with many applicants chasing them and only so much to go round, success has been less with those, although the National Lottery has again been the mainstay of our continuance.

It is also more difficult to secure unrestricted funding. This is money that we can use where we need to, rather than tied to a specific outcome. It's a bit like having a household budget that you are only allowed to use on food, nothing to pay the rent or the electricity. However, we have managed, so far, with careful planning. But how good it would be to be able to say we have done more than manage! But be in no doubt, that was a major achievement. I say this, writing in January, about some months ago. Had I been writing this back in July the story would have been bleaker.

I don't propose to put the details of grant funding into this report, those can be found in the accounts, for those interested in further detail, but our thanks are due to the grant funders therein for their consideration that we were worth supporting, and awarding us the means to go on with our work.

#### Staffing

Some problem solving had to go on as a consequence of the thin spread of staff, especially since volunteering is not in anyone's control but the volunteer, who can come and disappear soon after. The outcome of that problem solving has been good though, as we are taking in staff through government funded initiatives, such as Kickstart and No One Left Behind. This means we are offering development and training and experience to young people, as well as having more hands to the wheel. Sadly, sometimes their time with us is temporary, by nature of the funding source, but we hope that people can move on with some added benefit from their time with us, or some renewed sense of purpose and belonging.

We did recruit a new Education Manager after a period without, and Liz Corke joined us in the summer of 2021.

#### Education

With the skills that Liz brought with her we have a busy calendar of Education activity run by The Education team of herself and Fraser, and have embarked on Forest Schools programmes as an addition to what we have to offer.

#### The Nest Café

We began this venture in June 2021, and it continues to be very popular with the community, and an important income stream for us. Community surveys indicate that people find the café a great pleasure and asset as part of Kinghorn life.

# THE ECOLOGY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2022*

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### **Social Enterprise**

At the time of writing we are making changes to the structure, but up to the end of the period of this report ECE (Ecology Centre Enterprise) was the income generating arm of The Ecology Centre, and run by a sub group of Staff, Trustees and outside specialists. It will soon be dissolved, thereby reducing a considerable amount of administration and staff time, and already the subgroup planning fundraising events consistent with our aims and values has morphed into the Income Generation Group, mainly trustees, taking that workload off the shoulders of staff. Just a bit of streamlining, the need to generate income will not go away.

### **Community Fridge**

During the year we set up a Community Fridge with the support of HUBBUB and Co-Op Food. This is not a Food Bank, as its purpose is to make available food that is close to expiry, to reduce the disposal of food which adds to pollution and methane in landfill. Local businesses are the other part of the scheme, giving us the items they are unlikely to sell. Every item taken reduces waste. Anyone is welcome to come and help themselves. There are some items with a small price tag and others for which you can leave a very welcome donation. A win-win situation for all.

### **Board of Trustees**

Recruitment and retaining trustees continues to be a challenge. Our process is to identify the skills gaps and recruit with those in mind. But people have lives, they get new jobs, they have a new baby, they move house. So in the past year we recruited highly experienced trustees and lost them again within months. Because we are a small organisation with everyone overstretched, then it has to be made clear that our trustees sometimes have to roll up their sleeves and take on tasks, and it is important to us that they are aware of that in advance, know what they are letting themselves in for, and have time to commit. All the skills in the world are not much use to us if no one has time to take on anything.

Because the timing of the AGM is well beyond the official year being reported, as last year, there is some overlap from the more recent progress, things that may have happened after the 'cut off' in the report. I make no apologies for that, the more up to date information we give out the better, and it will appear again next year. The report needs to end with my sincere appreciation of the work of the whole TEC team, the staff in their roles, the volunteers who do whatever is required of them and seem to enjoy it, and my fellow trustees, all very busy people who still make time to write up minutes, attend meetings, run stalls at fundraising events, attend seminars, write reports and whatever else is needed, and our thanks to all the outer ring of funders and supporters and the community itself, the people who choose the café, take the time to reply to evaluation questionnaires, spend money at stalls, tell us what we mean to them, and generally make it all worthwhile.

### **Financial review**

The Accounts for the year to 30 June 2022 show a deficit of £26,073, following a deficit of £15,777 in the previous year. This deficit has been factored into The Ecology Centre's budgeting and forecasting process with a view to re-building reserves post Covid over the longer term.

### **Designated Funds**

The cost of the Ecology Centre building has been taken to the balance sheet as an asset which will be depreciated over the coming years and is reflected as a designated fund.

The designated fund consists of the future depreciation expense of the land and property and assets of the charity, currently valuing £604,040 (2021 - £584,763).

### **Reserves Policy**

The Executive Committee of the Ecology Centre manages its reserves in such a way as to ensure that it has sufficient funds to meet various identified contingencies and foreseeable costs. The Committee considers it prudent to encompass within its policy the monitoring of the following buffers:

- The cash requirement to cover 3 months' running costs
- Sufficient funding to cover legal and financial liabilities pertaining to the wind up of the organisation

A savings account is held with the Ecology Building Society where "spare" funds are retained gaining higher interest.

# THE ECOLOGY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2022*

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Ecology Centre Enterprise Limited was established in 2006 as a social enterprise, in order to generate profits which are donated to the charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Members have not required the company to obtain an audit.

### **Structure, governance and management**

#### **Governing document**

The governing document of The Ecology Centre is the Memorandum and Articles of Associations and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are recruited to ensure representation of a broad and appropriate range of skills, experience and qualities, to create an effective governing Board. Applicants go through a formal recruitment process before being appointed. Each year one third of trustees shall retire and then present themselves for re-election.

#### **Organisational Structure**

Full membership of The Ecology Centre is open to all those living in defined postcodes of Kinghorn, Burntisland, Aberdour and Auchtertool areas. Full members are eligible to attend AGMs and take part in decision-making over the running and future of the Centre. Those based outside this radius may join as associate members, but do not have voting rights.

The Executive Committee is responsible for governance and the setting of policy and strategy. Day to day management is the responsibility of the staff. The General Manager heads the organisation and reports directly to the Executive Committee at their meetings every 6 weeks (or more regularly as required).

The internal management team deal with the day-to-day management of the organisation as overseen by the General Manager.

As of 30 June 2022, The Ecology Centre employed 13 members of staff (approximately 8.5 full-time equivalents). Staff resources are enhanced with employment of education staff on a seasonal basis and young people on work placements.

# THE ECOLOGY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### Registered Company number

SC188446 (Scotland)

### Registered Charity number

SC028174

### Registered office

The Ecology Centre  
Kinghorn Loch  
Kinghorn  
Fife  
KY3 9YG

### Trustees

Chris Miles (Chairperson)

Edwina Gibson Resigned 31 May 2022

Sarah Neal

Jeremy Miles Resigned 27 August 2022

Anne Quinton

Owen Black

Gillian Murray Dickson

Sareeka Hirst

Charlotte Walker

Appointed 10 March 2022 and resigned 19 September 2022

William Humpington

Appointed 2 March 2022 and resigned 3 November 2022

### Independent Examiner

Fiona E Haro, B Com (Hons), CA

Thomson Cooper Accountants

3 Castle Court

Carnegie Campus

Dunfermline

KY11 8PB

### Honorary Treasurer

Sareeka Hirst

### Key Management Personnel

Errin Anderson

### Induction and training of new trustees

New trustees are given a full induction to the organisation, including a comprehensive briefing and site tour. They are issued with induction packs and meeting schedules. A mentor is allocated to each new committee member if requested.

### Wider network

The Ecology Centre works with a range of organisations, most of them Fife based, to meet the need for our services. What we do is unique and we are unaware of any duplication or directly competing services. Instead, our services complement those provided by other organisations and we add value to their activities.

We see partnership working and the involvement of stakeholders as key to our activities.

# THE ECOLOGY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### **Related parties**

Ecology Centre Enterprise Limited, incorporated in 2006, is a wholly owned social enterprise subsidiary of The Ecology Centre.

No staff are employed with any work contracted out as required.

### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Ecology Centre for the purpose of company law, are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

*Chris Miles*

### **C Miles**

Chairperson

Dated: 20 March 2023



# THE ECOLOGY CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ECOLOGY CENTRE

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I report on the financial statements of the charity for the year ended 30 June 2022, which are set out on pages 8 to 30.

### **Respective responsibilities of trustees and examiner**

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

The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Fiona Haro CA  
Thomson Cooper  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

Dated: 20 March 2023

# THE ECOLOGY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

### Current financial year

		Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income from:</b>						
Donations and legacies	2	74,622	-	208,997	283,619	153,172
Charitable activities	3	10,401	-	-	10,401	21,800
Investments	4	315	-	-	315	376
Material other income		-	-	-	-	47,877
<b>Total income</b>		<b>85,338</b>	<b>-</b>	<b>208,997</b>	<b>294,335</b>	<b>223,225</b>
<b>Expenditure on:</b>						
Charitable activities	5	48,614	16,641	255,153	320,408	239,002
<b>Net incoming/(outgoing) resources before transfers</b>		<b>36,724</b>	<b>(16,641)</b>	<b>(46,156)</b>	<b>(26,073)</b>	<b>(15,777)</b>
Gross transfers between funds		(10,222)	35,918	(25,696)	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>26,502</b>	<b>19,277</b>	<b>(71,852)</b>	<b>(26,073)</b>	<b>(15,777)</b>
Fund balances at 1 July		27,938	584,763	116,570	729,271	745,048
<b>Fund balances at 30 June</b>		<b>54,440</b>	<b>604,040</b>	<b>44,718</b>	<b>703,198</b>	<b>729,271</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE ECOLOGY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

### Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b>Income from:</b>				
Donations and legacies	2	16,778	136,394	153,172
Charitable activities	3	17,122	4,678	21,800
Investments	4	376	-	376
Material other income		47,877	-	47,877
<b>Total income</b>		<b>82,153</b>	<b>141,072</b>	<b>223,225</b>
<b>Expenditure on:</b>				
Charitable activities	5	134,691	104,311	239,002
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(52,538)</b>	<b>36,761</b>	<b>(15,777)</b>
Gross transfers between funds		(3,625)	3,625	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(56,163)</b>	<b>40,386</b>	<b>(15,777)</b>
Fund balances at 1 July 2020		668,864	76,184	745,048
<b>Fund balances at 30 June 2021</b>		<b>612,701</b>	<b>116,570</b>	<b>729,271</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE ECOLOGY CENTRE

## BALANCE SHEET

AS AT 30 JUNE 2022

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		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		604,831		613,449
Investments	11		3		3
			<hr/>		<hr/>
			604,834		613,452
<b>Current assets</b>					
Stocks		390		-	
Debtors	12	25,805		4,548	
Cash at bank and in hand		132,376		168,988	
		<hr/>		<hr/>	
		158,571		173,536	
<b>Creditors: amounts falling due within one year</b>	14	(17,614)		(11,050)	
		<hr/>		<hr/>	
Net current assets			140,957		162,486
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			745,791		775,938
<b>Creditors: amounts falling due after more than one year</b>	15		(42,593)		(46,667)
			<hr/>		<hr/>
<b>Net assets</b>			703,198		729,271
			<hr/> <hr/>		<hr/> <hr/>
<b>Income funds</b>					
Restricted funds	17		44,718		116,570
<u>Unrestricted funds</u>					
General unrestricted fund	19	54,440		27,938	
Designated funds	18	604,040		584,763	
		<hr/>		<hr/>	
			658,480		612,701
			<hr/>		<hr/>
			703,198		729,271
			<hr/> <hr/>		<hr/> <hr/>

# THE ECOLOGY CENTRE

## BALANCE SHEET (CONTINUED)

**AS AT 30 JUNE 2022**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 March 2023

*Chris Miles*

C Miles  
**Trustee**

**Company Registration No. SC188446**

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2022**

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### 1 Accounting policies

#### Charity information

The Ecology Centre is a private company limited by guarantee incorporated in Scotland. The registered office is Kinghorn Loch, Kinghorn, Fife, KY3 9YG.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

At the date of approval of the accounts, the trustees are aware of the potential impact on the company of the Coronavirus. As the pandemic continues the trustees are actively continuing to take all steps to mitigate any impact the virus may have on the company.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the organisation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the organisation has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the organisation has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when a liability is incurred. Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include those costs incurred in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature required to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% / 2% SL / 10% SL
Plant and equipment	10% SL / 33.33% SL
Motor vehicles	20% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

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#### 1 Accounting policies

(Continued)

##### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.12 Taxation

The charity is exempt from tax on income and gains fully within Section 505 of the Tax Act 1988 or Section 252 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to charitable objectives.



# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 1 Accounting policies

(Continued)

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	13,752	23,885	37,637	16,778	13,465	30,243
Grants received	-	185,112	185,112	-	122,929	122,929
Other	60,870	-	60,870	-	-	-
	<u>74,622</u>	<u>208,997</u>	<u>283,619</u>	<u>16,778</u>	<u>136,394</u>	<u>153,172</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Grants received, are as follows:</b>						
Action Earth	-	350	350	-	-	-
Burntisland & Kinghorn Rotary	-	200	200	-	-	-
CARES	-	5,832	5,832	-	-	-
CSGN Growing Food Together	-	3,529	3,529	-	-	-
Digital Boost	-	3,567	3,567	-	-	-
Fife Environment Trust	-	4,280	4,280	-	-	-
Food Insecurity Group	-	11,000	11,000	-	-	-
FVA Mental Health & Wellbeing	-	13,500	13,500	-	-	-
Hubbub Foundation	-	3,000	3,000	-	-	-
Inspiring Scotland	-	3,000	3,000	-	-	-
Kick Start	-	17,720	17,720	-	-	-
Kinghorn Co-op	-	450	450	-	-	-
Mushroom Trust	-	1,240	1,240	-	-	-
	<u>-</u>	<u>67,668</u>	<u>67,668</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carried forward	-	67,668	67,668	-	-	-

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 2 Donations and legacies

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Brought forward	-	67,668	67,668	-	-	-
National Lottery Community Fund	-	27,274	27,274	-	-	-
No One Left Behind	-	4,675	4,675	-	-	-
Scottish Government Ventilation Fund	-	1,179	1,179	-	-	-
Seeds of Change	-	400	400	-	-	-
Soil Association	-	150	150	-	-	-
Visit Scotland	-	3,132	3,132	-	-	-
WWF UK	-	30,668	30,668	-	-	-
Outdoor Community Play	-	4,625	4,625	-	-	-
Our Bright Futures	-	6,225	6,225	-	8,702	8,702
Get Outdoors	-	19,695	19,695	-	20,199	20,199
CCAF	-	-	-	-	2,847	2,847
Scottish Police Authority	-	-	-	-	1,000	1,000
Community Growing Fund	-	-	-	-	2,727	2,727
Life Changes Trust	-	7,476	7,476	-	7,476	7,476
Meikle Foundation	-	-	-	-	1,000	1,000
R S McDonald	-	9,845	9,845	-	9,652	9,652
Adapt & Thrive	-	-	-	-	25,588	25,588
D'oyly Trust	-	-	-	-	3,500	3,500
Scale & Innovate	-	-	-	-	500	500
Charles Haywrd Foundation	-	-	-	-	5,000	5,000
Charities Aid Foundation	-	-	-	-	8,000	8,000
Business Gateway	-	2,100	2,100	-	19,000	19,000
Co-op	-	-	-	-	2,067	2,067
Russell Trust	-	-	-	-	2,000	2,000
Paristamen	-	-	-	-	500	500
Clutterbuck	-	-	-	-	1,000	1,000
Scottish National Heritage	-	-	-	-	2,171	2,171
	-	185,112	185,112	-	122,929	122,929

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 3 Charitable activities

	2022 £	2021 £
From activities	2,489	15,888
Management Fees	7,912	5,912
	<u>10,401</u>	<u>21,800</u>
Analysis by fund		
Unrestricted funds	10,401	17,122
Restricted funds	-	4,678
	<u>10,401</u>	<u>21,800</u>

### 4 Investments

	2022 £	2021 £
Interest receivable	315	376
	<u>315</u>	<u>376</u>

### 5 Charitable activities

	2022 £	2021 £
Staff costs	175,793	144,468
Activity costs	35,081	29,101
Fuel and vehicle costs	863	1,569
Training	780	527
Travel	771	148
	<u>213,288</u>	<u>175,813</u>
Share of support costs (see note 6)	102,518	60,513
Share of governance costs (see note 6)	4,602	2,676
	<u>320,408</u>	<u>239,002</u>
<b>Analysis by fund</b>		
Unrestricted funds	48,614	134,691
Endowment funds - designated	16,641	-
Restricted funds	255,153	104,311
	<u>320,408</u>	<u>239,002</u>

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	38,455	-	38,455	23,853	23,853
Depreciation	33,029	-	33,029	24,121	24,121
Insurance	7,549	-	7,549	4,949	4,949
Advertising	4,044	-	4,044	330	330
Sundries	486	-	486	98	98
Legal Fees	2,726	-	2,726	337	337
Bank Charges	422	-	422	104	104
Telephone	869	-	869	1,079	1,079
Postage & Stationery	197	-	197	58	58
Light & Heat	4,652	-	4,652	2,134	2,134
Repairs & Maintenance	10,089	-	10,089	3,450	3,450
Independent Exam Fee	-	4,602	4,602	-	2,676
	<u>102,518</u>	<u>4,602</u>	<u>107,120</u>	<u>60,513</u>	<u>63,189</u>

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. All the above costs are allocated on a direct basis.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### Trustees' Expenses

There were no Trustees' expenses paid for in the year ended 30 June 2022 (2021 - £nil).

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	13	11
	<u>13</u>	<u>11</u>
Employment costs	2022 £	2021 £
Wages and salaries	204,220	158,309
Social security costs	6,615	7,221
Other pension costs	3,413	2,791
	<u>214,248</u>	<u>168,321</u>

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 8 Employees

(Continued)

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

The key management personnel comprise of the General Manager Errin Anderson. The total employment costs for the key personnel was £39,312 (2021: £24,392), there were no additional benefits paid to the key management personnel of the charity.

There were no employees whose annual remuneration was more than £60,000.

#### 9 Taxation

The company has recognised charitable status from HMRC. There is no tax charge in the accounts.

#### 10 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2021	698,594	27,438	15,750	741,782
Additions	-	24,410	-	24,410
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	698,594	51,848	15,750	766,192
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>				
At 1 July 2021	106,686	16,296	5,350	128,332
Depreciation charged in the year	17,559	12,870	2,600	33,029
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	124,245	29,166	7,950	161,361
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
At 30 June 2022	574,349	22,682	7,800	604,831
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2021	591,908	11,141	10,400	613,449
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 11 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 July 2021 & 30 June 2022	3
	<hr/>
<b>Carrying amount</b>	
At 30 June 2022	3
	<hr/> <hr/>
At 30 June 2021	3
	<hr/> <hr/>

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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11 Fixed asset investments		(Continued)	
	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	22	3	3
		<u>3</u>	<u>3</u>
12 Debtors		2022	2021
<b>Amounts falling due within one year:</b>		<b>£</b>	<b>£</b>
Trade debtors		726	578
Amounts owed by subsidiary undertakings		11,081	18
Other debtors		5,591	265
Prepayments and accrued income		8,407	3,687
		<u>25,805</u>	<u>4,548</u>
13 Loans and overdrafts		2022	2021
		<b>£</b>	<b>£</b>
Bank loans		48,149	50,000
		<u>48,149</u>	<u>50,000</u>
Payable within one year		5,556	3,333
Payable after one year		42,593	46,667
		<u>48,149</u>	<u>46,667</u>

The Bounce Back Loan which the charity has taken in the previous year has no security over it, as this is a government backed loan with the government guaranteeing 100% of the loan value. It is repayable over 10 years.

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	13	5,556	3,333
Other taxation and social security		2,419	888
Deferred income	16	-	1,757
Trade creditors		3,000	1,216
Other creditors		1,925	1,192
Accruals and deferred income		4,714	2,664
		<u>17,614</u>	<u>11,050</u>

### 15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	42,593	46,667
		<u>42,593</u>	<u>46,667</u>

### 16 Deferred income

	2022 £	2021 £
Other deferred income	-	1,757
	<u>-</u>	<u>1,757</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	-	1,757
	<u>-</u>	<u>1,757</u>
Movements in the year:		
Deferred income at 1 July 2021	1,757	-
Released from previous periods	(1,757)	-
Resources deferred in the year	-	1,757
	<u>-</u>	<u>1,757</u>
Deferred income at 30 June 2022	-	1,757
	<u>-</u>	<u>1,757</u>

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 17 Restricted funds

For the year ended 30 June 2022

	Movement in funds				Balance at 30 June 2022
	Balance at 1 July 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Our Bright Futures	6,077	6,225	(11,709)	(593)	-
GCAII	1,259	-	(27)	(1,232)	-
Fairer Fife	422	-	(422)	-	-
Chance to study	303	-	(303)	-	-
Climate Challenge Fund	4,689	-	(4,689)	-	-
CCAF	6	-	(6)	-	-
Tool Sales	93	-	-	(93)	-
Sharing skills	2,723	-	(965)	(1,758)	-
Ecology Enterprise	13	-	-	(13)	-
Edina Trust	1,470	-	(1,470)	-	-
Enterprise Ready Fund	136	-	-	(136)	-
Scottish Police Authority	1,000	-	(220)	-	780
Eat Well Age Well	2,104	-	(483)	(1,621)	-
Edinburgh Airport Community Grant	135	-	(136)	1	-
Energy Saving Trust	7,785	-	(7,785)	-	-
Community Biodiversity Works	6,114	-	(2,851)	(479)	2,784
Community Growing Fund	411	-	(90)	-	321
Life Changes Trust	4,413	7,476	(11,889)	-	-
Carried forward	39,153	13,701	(43,045)	(5,924)	3,885



# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 17 Restricted funds

(Continued)

	Balance at 1 July 2021	Incoming resources	Resources expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
Brought forward	39,153	13,701	(43,045)	(5,924)	3,885
Kirkcaldy Common Good	579	-	(579)	-	-
Fife Council - English for work	5,657	-	(5,657)	-	-
Reforestation Scotland	173	-	-	(173)	-
Meikle Foundation	922	-	(922)	-	-
Ground Maintenance	2,451	10,881	(10,313)	-	3,019
R S McDonald	5,050	9,845	(12,147)	(165)	2,583
Suez	4,381	-	(1,002)	(3,379)	-
SCVO	3,640	-	(3,640)	-	-
Corra Foundation	2,680	-	(2,680)	-	-
Adapt & Thrive	22,798	-	(21,133)	(1,665)	-
Tool Shed	1,956	-	-	(1,956)	-
D'Oyly Trust	3,390	-	(3,390)	-	-
Scale & Innovate	500	-	(500)	-	-
Charles Hayward Foundation	3,790	-	(3,790)	-	-
Charities Aid Foundation	1,271	-	(1,271)	-	-
Business Gateway	4,609	2,100	(6,709)	-	-
Co-op	-	450	(252)	(198)	-
Get Outdoors	13,466	19,695	(33,161)	-	-
Community Land Week	104	-	-	-	104
Action Earth	-	350	(350)	-	-
Burntisland & Kinghorn Rotary	-	200	-	-	200
CARES	-	5,832	(148)	(3,408)	2,276
CSGN Growing Food Together	-	3,529	(3,088)	(441)	-
Digital Boost	-	3,567	(1,783)	(1,784)	-
Estate & Ops Manager	-	8,000	(8,000)	-	-
Fife Environment Trust	-	4,280	(2,099)	(2,181)	-
Food Insecurity Group	-	11,000	(1,650)	-	9,350
FVA Mental Health & Wellbeing	-	13,500	(13,500)	-	-
Hubbub Foundation	-	3,000	(773)	(1,812)	415
Inspiring Scotland	-	3,000	(3,000)	-	-
Kick Start	-	17,720	(17,215)	(505)	-
Kinghorn in Bloom	-	500	(422)	-	78
Mushroom Trust	-	1,240	(1,240)	-	-
National Lottery Community Fund	-	27,274	(9,091)	-	18,183
No One Left Behind	-	4,675	(4,675)	-	-
Outdoor Community Play	-	4,625	-	-	4,625
Pitcarirn Society	-	877	(877)	-	-
Scottish Government Ventilation Fund	-	1,179	(396)	(783)	-
Seeds of Change	-	400	(400)	-	-
Site Assistant B McArthur	-	3,627	(3,627)	-	-
Soil Association	-	150	(150)	-	-
Visit Scotland	-	3,132	(3,132)	-	-
WWF UK	-	30,668	(29,347)	(1,321)	-
	116,570	208,997	(255,154)	(25,695)	44,718

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 17 Restricted funds

(Continued)

For the year ended 30 June 2021

	Movement in funds				Balance at 30 June 2021
	Balance at 1 July 2020	Incoming resources	Resources expended	Transfers	
Our Bright Futures	7,552	8,702	(10,177)	-	6,077
GCAI	4,708	-	(24,834)	21,385	1,259
Fairer Fife	422	-	-	-	422
Chance to study	303	-	-	-	303
Climate Challenge Fund	4,689	-	-	-	4,689
Common Ground	50	-	(50)	-	-
Tool Sales	93	-	-	-	93
Sharing skills	6,947	-	(527)	(3,697)	2,723
CCAF	-	2,847	(2,841)	-	6
Ecology Enterprise	22	148	(157)	-	13
Edina Trust	1,470	-	-	-	1,470
Enterprise Ready Fund	136	-	-	-	136
Scottish Police Authority	1,000	1,000	(1,000)	-	1,000
Eat Well Age Well	2,164	-	(60)	-	2,104
Edinburgh Airport Community Grant	135	-	-	-	135
Energy Saving Trust	8,758	-	(973)	-	7,785
Community Biodiversity Works	6,301	-	(187)	-	6,114
Community Growing Fund	(2,254)	2,755	(90)	-	411
Life Changes Trust	-	7,476	(3,063)	-	4,413
Kirkcaldy Common Good	774	-	(195)	-	579
Fife Council - English for work	5,657	-	-	-	5,657
Reforestation Scotland	173	-	-	-	173
Meikle Foundation	-	1,000	(78)	-	922
Robertson Trust	-	-	(621)	621	-
Ground Maintenance	381	13,461	(11,391)	-	2,451
R S McDonald	5,152	9,652	(4,602)	(5,152)	5,050
SNH Matching Funding MB	11,237	2,171	(2,348)	(11,060)	-
SNH Muddy Boots	(1,528)	-	-	1,528	-
Suez	5,418	-	(1,037)	-	4,381
SCVO	3,640	-	-	-	3,640
Corra Foundation	2,680	-	-	-	2,680
Adapt & Thrive	-	25,588	(2,790)	-	22,798
Tool Shed	-	4,506	(2,550)	-	1,956
D'Oyly Trust	-	3,500	(110)	-	3,390
Scale & Innovate	-	500	-	-	500
Charles Hayward Foundation	-	5,000	(1,210)	-	3,790
Charities Aid Foundation	-	8,000	(6,729)	-	1,271
Business Gateway	-	19,000	(14,391)	-	4,609
Co-op	-	2,067	(2,067)	-	-
Russell Trust	-	2,000	(2,000)	-	-
Paristamen	-	500	(500)	-	-
Clutterbuck	-	1,000	(1,000)	-	-
Get Outdoors	-	20,199	(6,733)	-	13,466
Community Land Week	104	-	-	-	104
	<u>76,184</u>	<u>141,072</u>	<u>(104,311)</u>	<u>3,625</u>	<u>116,570</u>

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 17 Restricted funds

(Continued)

#### PURPOSE OF RESTRICTED FUNDS

##### **Our Bright Futures**

Our Bright Future provided wages and associated costs for the young people undertaking modern apprenticeships in Estate Maintenance onsite.

##### **GCAII**

A grant from Fife Council Community Works programme assisted our trainees and us with the development of landscaping and facilities on the site.

##### **Fairer Fife**

Funding secured to deliver a Family Learning Programme at the Cottage in Kirkcaldy, focusing on outdoor learning.

##### **Chance to Study**

Match funding towards the delivery of our Muddy Boots Programme.

##### **Climate Challenge Fund and CCAF**

Climate Challenge Fund from the Scottish Government supported our Lemon Squeezy project in 2016 and the Fit For Purpose project in 2017, following on from the success of 2015's Easy Peas-y project to encourage our community to grow its own vegetables and reduce the purchase of produce with high food miles. The fund also supported the development and implementation of our Tool Shed, where volunteers renovate old tools to stop them from going to landfill. Some of the tools are collated into kits and sent overseas to help people in developing countries to set up their own small businesses.

##### **Tool Sales**

Funds to support the delivery of the tool shed programme. This programme is now running funded by unrestricted income.

##### **Sharing Skills**

The funds were received for the redevelopment of the market garden to increase the growing space. The value of the fixed assets purchased from this fund have been transferred to the designated fixed asset fund.

##### **Ecology Enterprise**

Income received via Ecology Centre business trade for use by the Centre.

##### **Edina Trust**

The Edina Trust supported a new education programme focused on the Fife shoreline: Coastal Classrooms and Seashore Science.

##### **Enterprise Ready Fund**

The Enterprise Ready Fund provided funding for the purchase of resources to support income generation activities, including our Eco Events programme.

##### **Scottish Police Authority**

Install of fencing around tunnels.

##### **Eat Well Age Well**

Small Ideas, Big Impact fund provided a grant to support our dementia-friendly Thursdays, facilitating the purchase of dementia-friendly kitchen tools, eating implements and consumables to provide healthy lunches for our volunteers.

##### **Edinburgh Airport Community Grant**

Funding provided to support our new weekly Mini Growers sessions for pre-schoolers and their adults between April and October.

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 17 Restricted funds

(Continued)

#### **Energy Saving Trust**

This grant funded the purchase and installation of an EV charger. The value of the fixed assets purchased from this fund have been transferred to the designated fixed asset fund.

#### **Community Bio-diversity Works**

Funding for development of the site and its facilities.

#### **Community Growing Fund**

Materials for raised bed, seeds and potatoes. The value of the fixed assets purchased from this fund have been transferred to the designated fixed asset fund.

#### **Life Changes Trust**

Funding provided for the development of our "Wide Open Doors" project to support dementia-friendly volunteering opportunities and activities across our site.

#### **Kirkcaldy Common Good**

Funding to support Wednesday Lunches.

#### **Fife Council - English for Work**

Worked in partnership with Fife Council with Fife Council providing funding to deliver our "English for Work" project with refugees and relocated families.

#### **Reforestation Scotland**

Reforestation Scotland provided funding for the purchase of an iPad for the centre, helping staff and volunteers to minimise the use of paper and reduce the centre's carbon footprint.

#### **Meikle Foundation**

Dementia-friendly tool shed sessions.

#### **Ground Maintenance**

Private Donations towards employment of grounds staff.

#### **R.S. McDonald Trust**

R.S. MacDonald Charitable Trust provided funding to develop our new dementia-friendly tool shed sessions.

#### **Suez Trust**

Supporting the 'rewilding' of our old car park and funded the purchase of a large new polytunnel for our community garden, as well as a shipping container and associated materials to host our new tool library service. The value of the fixed assets purchased from this fund have been transferred to the designated fixed asset fund.

#### **SCVO**

SCVO provide wages through the Scottish Government's Community Jobs Scotland Scheme for young people on training placements.

#### **Corra Foundation**

Funding to support a pilot to expand our 'Mini Growers' project with pre-school children and their families to a new setting at the Cottage Family Centre in Kirkcaldy from June 2019.

#### **Adapt & Thrive**

One year of funding for the setup and running of a new cafe in the Centre. The value of the fixed assets purchased from this fund have been transferred to the designated fixed asset fund.

#### **Tool Shed**

Funds received to support the delivery of the tool shed programme. This programme is now running funded by unrestricted income.

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### 17 Restricted funds

(Continued)

**D'Oyly Trust**

Dementia-friendly tool shed sessions.

**Scale & Innovate**

Staff costs for marketing working.

**Charles Hayward Foundation**

Dementia-friendly tool shed sessions.

**Charities Aid Foundation**

Delivery of Dementia education service.

**Business Gateway**

Funding used for Covid support.

**Co-op**

Funding to deliver seedling give away.

**Get Outdoors**

Increase and develop volunteering.

**Community Land Week**

Funding received to increase planting around the site and to support the seedling give away.

**Action Earth**

To provide volunteer service for people with support needs

**Burntisland & Kinghorn Rotary**

Grant to award the development of the Queens Tree Planting

**CARES**

Funding to install Air to Air Heating System and additional solar panels.

**CSGN Growing Food Together**

Grant to support the development of the market garden

**Digital Boost**

Grant towards updating website

**Estate & Ops Manager**

Funding to Support the Estate and Operations Manager role.

**Fife Environment Trust**

Match Funding for Heating, Solar Panels and Pond restoration project

**Food Insecurity Group**

Funding to support Community Fridges and Volunteer Lunches

**FVA Mental Health & Wellbeing**

Funding to run a supported volunteering group across the site

**Hubbub Foundation**

Funding to set up Community Fridge

**Inspiring Scotland**

Match funding towards the pond and woodland regeneration.

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### 17 Restricted funds

(Continued)

**Kick Start**

Funding to support the Employability programme.

**Kinghorn in Bloom**

Funding towards plants and trees

**Mushroom Trust**

Funding for Signage around the site

**National Lottery Community Fund**

Funding to support our outdoor volunteering programme and general overheads

**No One Left Behind**

Funding for employability programme

**Outdoor Community Play**

Funding to run outdoor play sessions across Fife

**Pitcarirn Society**

Match funding toward plants and trees

**Scottish Government Ventilation Fund**

Funding to purchase Co2 sensors for the building in line with covid guidance.

**Seeds of Change**

Funding to run a seedling giveaway

**Site Assistant**

Funding to support Site Assistant role

**Soil Association**

Funding towards plants and trees

**Visit Scotland**

Funding to run Fun at the Loch Event

**WWF UK**

Funding toward the Restoration Forth project, focusing on Seagrass, Shellfish and citizen science.

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 July 2020	Resources expended	Balance at 1 July 2021	Resources expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£	£
Designated Funds	609,467	(24,704)	584,763	(16,641)	35,918	604,040

The designated funds relate to the land and buildings that the Ecology Centre operates from. During the year, all fixed assets were transferred to this fund.

#### 19 General Fund

These are general funds which the charity uses for charitable activities:

	Movement in funds				
	Balance at 1 July 2021	Incoming resources	Resources expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
General Fund	27,938	85,338	(48,614)	(10,222)	54,440

	Movement in funds				
	Balance at 1 July 2020	Incoming resources	Resources expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
General Fund	59,397	82,153	(109,987)	(3,625)	27,938

# THE ECOLOGY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 20 Analysis of net assets between funds

	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 30 June are represented by:				
Tangible assets	791	604,040	-	604,831
Investments	3	-	-	3
Current assets/(liabilities)	96,239	-	44,718	140,957
Long term liabilities	(42,593)	-	-	(42,593)
	<u>54,440</u>	<u>604,040</u>	<u>44,718</u>	<u>703,198</u>
	<u><u>54,440</u></u>	<u><u>604,040</u></u>	<u><u>44,718</u></u>	<u><u>703,198</u></u>
	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
Tangible assets	19,229	584,763	9,457	613,449
Investments	-	-	3	3
Current assets/(liabilities)	61,774	-	100,712	162,486
Long term liabilities	(46,667)	-	-	(46,667)
	<u>34,336</u>	<u>584,763</u>	<u>110,172</u>	<u>729,271</u>
	<u><u>34,336</u></u>	<u><u>584,763</u></u>	<u><u>110,172</u></u>	<u><u>729,271</u></u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 22 Subsidiaries

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Ecology Centre Enterprise Ltd	The Ecology Centre, Kinghorn Loch, Kinghorn, Fife, Scotland, KY3 9YG	Social Enterprise	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Ecology Centre Enterprise Ltd	53,932	3
	<u>53,932</u>	<u>3</u>

The subsidiary ceased trading on 30 June 2022 when all trading operations were taken over by the charity.