



**REGISTERED COMPANY NUMBER: SC188446 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC028174**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 JUNE 2015  
FOR  
THE ECOLOGY CENTRE**

**THE ECOLOGY CENTRE**

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FOR THE YEAR ENDED 30 JUNE 2015**

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## THE ECOLOGY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2015

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
SC188446 (Scotland)

**Registered Charity number**  
SC028174

**Registered office**  
The Ecology Centre  
Kinghorn Loch  
Kinghorn  
Fife  
KY3 9YG

#### Trustees

Tony Payne	Chairman	
Liz Mitchell		
Chris Miles		
Carol Aitken		- resigned 1.9.14
Ken Hunter		
Abdul Rahim		
Edwina Gibson		
Sara Smith		
Jennifer Combes		- appointed 25.2.15

**Company Secretary**  
Julie Samuel

#### Independent examiner

Haines Watts  
Chartered Accountants  
Viewforth House  
189 Nicol Street  
Kirkcaldy  
Fife  
KY1 1PF

**Honorary Treasurer**  
Tom Borland

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

##### Recruitment and appointment of new trustees

Directors 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 and are appointed for a year. Those wishing to stand for another term present themselves for re-election at the AGM.

During the year ended 30 June 2015, Carol Aitken resigned from the committee and Jennifer Combes joined the Committee.

## **THE ECOLOGY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2015**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

New directors 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.

##### **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. Management is the responsibility of the staff. The General Manager heads the organisation and reports directly to the Executive Committee at their monthly meetings (or more regularly as required). The General Manager acts as Company Secretary.

The internal management team - made up of the General Manager, Education Manager, Projects Manager, Operations Coordinator, Office Manager and the Administration Officer deal with the day-to-day management of the organisation. A Development Manager co-ordinates work on the New Centre.

As of 30 June 2015, The Ecology Centre employed 10 members of staff (approximately 7 full-time equivalents). Staff resources are enhanced with employment of education staff on a seasonal basis and young people on work placements.

##### **Wider network**

The Ecology Centre works with a range of organisations, most of them Fife based, in order 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.

##### **Related parties**

Ecology Centre Enterprise Limited, incorporated in 2006, is a wholly owned social subsidiary of The Ecology Centre. No staff are employed with any work contracted out as required.

##### **Risk management**

The Executive Committee and management have a proactive approach to managing risk. Our assessment of inherent risks, consequences for the organisation and counter-measures is kept under regular review. Responsibilities are clearly identified.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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 to the centre to learn and participate;
- To improve health and well being, 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.

## **THE ECOLOGY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2015**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

Our services include:

- Environmental education for nursery and primary 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.
- Toolshed volunteering refurbishing tools that are then donated to good causes at home and abroad.
- 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
- Eco Events, a new venture offering parties and events with an eco theme
- Employment Training 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 including Link Group at Blair Castle, Fife Council for the Fife Challenge, the TREE Centre in Glenrothes and Exxon Mobil at Mossmorran.

These services were delivered mainly at the Kinghorn site up to November 2014 then off site through outreach activities until work at the new Centre was complete.

##### **Volunteers**

The organisation is supported by a large network of local volunteers. More than 9,600 volunteer hours were contributed to the organisation in the year by 116 volunteers.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the period from July 2014 to June 2015 The Ecology Centre's Education Programme worked with 3,911 individuals. A total of 112 sessions were delivered.

A total of 6 work placements were supported during 2014/15, 3 placements ended and 3 continued. 83% moved on to positive destinations with 1 starting work and 2 going to college for further training

##### **New site - new centre**

2014-15 was a landmark year for The Ecology Centre. After 15 years at Craigencait Farm the lease of the farm buildings was at an end and a new site and premises were required.

Fortunately, after many years of concerted effort, an adjacent site at Kinghorn Loch was purchased in July 2014. By November the move from the farm was complete and basic facilities were in place on the new site with the office moved temporarily to Kirkcaldy. November also saw the award of Big Lottery funding for the new Centre Building. Work on the new Centre began in February 2015 and was completed in September 2015.

This transition period resulted in some disruption for our volunteering and education activities. This was planned for and alternative arrangements made. The work of the Tool Shed continued although outdoor volunteering had to be scaled back for a period. Education was offered off site and at Pittencrieff Park in Dunfermline and Silverburn Park in Leven thanks to assistance from Fife Council and FEAT.

**THE ECOLOGY CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2015**

**FINANCIAL REVIEW**

**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 following financial reserves:

- Sufficient funding to cover three months' running costs
- Sufficient funding to cover legal and financial liabilities pertaining to a wind up of the organisation.

## **THE ECOLOGY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2015**

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Scottish Natural Heritage - The Ecology Centre's education and volunteering programme was supported by Scottish Natural Heritage as part of a new two year programme. The Centre is extremely grateful for receiving 14 years of continuous support from Scottish Natural Heritage for a variety of activities which help people connect with the natural world.

Exxon Mobil gave a donation to the Centre again in 2015 in return for facilitating the pond dipping classes at the Fife Ethylene Plant during the months of May and June and to assist in the delivery of further education work.

The Big Lottery's Investing in Communities - Growing Community Assets fund provided the majority of the funding required for the new Centre building covering contractor costs, design fees and VAT. Valuable revenue support was also provided for 4 staff posts and associated costs.

The Scottish Land Fund awarded grant funding that met 95% of the purchase price of the new site as well as supporting revenue costs.

NHS Community Intervention Fund supported our Tool Shed project in Kinghorn. This initiative helps those in the 50 plus age group to enjoy an active and healthy retirement. This is achieved through the collection and renovation of old tools. Once refurbished the tools are then either sent to Africa, used by volunteers at the Centre, donated to other community groups or sold to generate an income to purchase further materials for carrying out the renovations.

The People's Health Trust provided funding to support Benarty Tool Shed. Similar in purpose to the Kinghorn Tool Shed, it provides access to volunteering opportunities to people in Lochore, Ballingry, Lochgelly and Cowdenbeath.

Fife Council provided funding from their Capital Grant Budget and Area Budget to support building of the new Centre. Revenue funding to support education work came from Kinghorn Common Good while Fairer Fife funding supported Benarty Tool Shed.

The Robertson Trust awarded grant funding to provide education facilities at the new Centre building and revenue support for education work.

Ernest Cook funding supported our Eco Explorers education work in schools in more disadvantaged areas.

HSBC - A donation from HSBC assisted with development of landscaping and facilities on the new site.

Climate Challenge Fund from the Scottish Government supported our Easy Peasy growing project encouraging our community to grow its own vegetables and reduce the purchase of produce with high food miles.

Fife Environment Trust funded improvements for wildlife and visitors to the new site.

Peoples Postcode Lottery supported our Nature Therapy initiative which connect children who have additional needs with the natural world.

Grow Wild funded the Loo with a View enabling our new composting toilet to have a fantastic spread of wildflowers in front of it.

Social Enterprise Growth Fund covered the costs of an I.T. upgrade.

Contracts were awarded to The Ecology Centre to deliver training at Culross.

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

**THE ECOLOGY CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2015**

**FINANCIAL REVIEW**

**Investment policy and objectives**

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

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

**New Ecology Centre Facilities**

In accordance with normal accounting practice the cost of the new build has been taken to the balance sheet as an asset which will be depreciated over the coming years. Income, expenditure and the funds carried forward are all higher than normal due to the impact of the new Centre building project.

**FUTURE DEVELOPMENTS**

**Education**

The Education programme will continue to develop. New markets are being pursued to reach a wider audience. Development of the new site will ensure it provides an inspiring and informative venue for education activities.

**Volunteering**

Toolsheds at Kinghorn and Benarty will continue into 2015/16. Volunteer input was of great assistance in the move from the old site to the new site. The Tool Shedders continued to volunteer on a regular basis despite the challenge of limited facilities. Volunteer Saturdays gave the opportunity for community volunteering on the first Saturday of the month.

**Work placements**

These are set to continue with the new site offering scope to learn a range of new skills. Involvement with Fife Rural Skills Partnership will also enhance opportunities.

**Enterprise**

Social enterprise activities will be worked up with the aim of generating more income from commercial activities in future. It is a fundamental part of our future Business Planning that we grow the amount of income that can be generated from our activities, reducing over time reliance on grant funding.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....16/03/2016..... and signed on its behalf by:

  
.....  
Julie Samuel - Secretary



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

I report on the accounts for the year ended 30 June 2015 set out on pages eight to twenty three.

**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 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*L. WATT*

Fraser Kerr CA  
Haines Watts  
Chartered Accountants  
Viewforth House  
189 Nicol Street  
Kirkcaldy  
Fife  
KY1 1PF

Date: 23<sup>RD</sup> MARCH 2016

THE ECOLOGY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2015

	Notes	Unrestricted funds £	Restricted funds £	30.6.15 Total funds £	30.6.14 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	18,965	311,649	330,614	343,939
Activities for generating funds	3	220	-	220	1,167
Investment income	4	332	-	332	326
<b>Incoming resources from charitable activities</b>					
Provision of environmental education services	5	42,079	-	42,079	43,596
Other incoming resources		<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
<b>Total incoming resources</b>		<b>63,596</b>	<b>311,649</b>	<b>375,245</b>	<b>389,028</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Provision of environmental education services	6	39,714	186,640	226,354	374,768
Governance costs	9	<u>2,593</u>	<u>-</u>	<u>2,593</u>	<u>2,251</u>
<b>Total resources expended</b>		<b>42,307</b>	<b>186,640</b>	<b>228,947</b>	<b>377,019</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
		21,289	125,009	146,298	12,009
Gross transfers between funds	17	<u>(19,624)</u>	<u>19,624</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		<b>1,665</b>	<b>144,633</b>	<b>146,298</b>	<b>12,009</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		142,363	163,908	306,271	294,262
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>144,028</u></b>	<b><u>308,541</u></b>	<b><u>452,569</u></b>	<b><u>306,271</u></b>

The notes form part of these financial statements

**THE ECOLOGY CENTRE**

**BALANCE SHEET  
AT 30 JUNE 2015**

	Notes	Unrestricted funds £	Restricted funds £	30.6.15 Total funds £	30.6.14 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	15,044	281,828	296,872	115,751
Investments	14	-	3	3	3
		<u>15,044</u>	<u>281,831</u>	<u>296,875</u>	<u>115,754</u>
<b>CURRENT ASSETS</b>					
Stocks		960	-	960	2,009
Debtors	15	18,553	2,213	20,766	12,241
Cash at bank and in hand		<u>113,018</u>	<u>24,498</u>	<u>137,516</u>	<u>181,921</u>
		<u>132,531</u>	<u>26,711</u>	<u>159,242</u>	<u>196,171</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(3,548)	-	(3,548)	(5,654)
		<u>128,983</u>	<u>26,711</u>	<u>155,694</u>	<u>190,517</u>
<b>NET CURRENT ASSETS</b>					
		<u>144,027</u>	<u>308,542</u>	<u>452,569</u>	<u>306,271</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>144,027</u>	<u>308,542</u>	<u>452,569</u>	<u>306,271</u>
<b>NET ASSETS</b>					
		<u>144,027</u>	<u>308,542</u>	<u>452,569</u>	<u>306,271</u>
<b>FUNDS</b>					
Unrestricted funds	17			144,027	142,363
Restricted funds				<u>308,542</u>	<u>163,908</u>
<b>TOTAL FUNDS</b>					
				<u>452,569</u>	<u>306,271</u>

The notes form part of these financial statements

**THE ECOLOGY CENTRE**

**BALANCE SHEET - CONTINUED  
AT 30 JUNE 2015**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 16/03/2016 and were signed on its behalf by:

  
.....  
Tony Payne -Trustee

**THE ECOLOGY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Preparation of consolidated financial statements**

The financial statements contain information about The Ecology Centre as an individual charity and do not contain consolidated financial information as the parent of a group. The charity has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to specific categories of income.

Voluntary income received by way of grants and donations are included in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grant funding is provided in advance of project commencement the grant income will be deferred.

Investment income is included when receivable.

Income from charitable activities are included when earned.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold improvements	- over the period of the property lease
Plant and machinery	- 10% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Land and buildings - This asset is deemed to be under construction and no depreciation is provided for. Depreciation will be provided at a rate of 4% on cost when the construction has been completed.

Tangible fixed assets are stated at cost less depreciation.

**THE ECOLOGY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015**

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Investments**

Fixed asset investments are stated at cost less any provision for impairment.

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

2. VOLUNTARY INCOME

	30.6.15	30.6.14
	£	£
Donations	18,964	37,809
Grants	<u>311,650</u>	<u>306,130</u>
	<u>330,614</u>	<u>343,939</u>

Grants received, included in the above, are as follows:

	Unrestricted funds £	Restricted funds £	30.06.15 £	30.06.14 £
Scottish Natural Heritage	-	11,600	11,600	11,600
Big Lottery Fund (Kinghorn's place to Grow The Ecology Centre)	-	203,938	203,938	-
Big Lottery Fund Grant - Primetime	-	-	-	51,175
Community Intervention Fund (The Tool Shed Project)	-	19,308	19,308	25,811
Fife Council (Fairer Scotland)	-	-	-	13,728
Awards for All Grant	-	-	-	9,470
Cultural & Heritage Investment Fund	-	-	-	7,630
Scottish Council for Voluntary Organisations	-	20,142	20,142	20,198
Scottish Land Fund	-	12,513	12,513	34,388
Enterprise Ready Fund	-	-	-	23,851
Big Lottery Fund Grant - Growing Community Assets	-	-	-	55,450
Fife Council (Fife Youth Job Contract)	-	1,907	1,907	6,779
Voluntary Action Fund (Citizen Science)	-	-	-	9,663
Fife Challenge	-	-	-	8,305
Peoples Health Trust	-	26,252	26,252	14,320
Peoples Postcode Trust	-	-	-	9,268
Grow Wild	-	-	-	4,494
Fife Council (A new home for The Ecology Centre)	-	4,990	4,990	-
Fife Council (Capital Grant)	-	5,000	5,000	-
Ernest Cook Trust (Ernest Cook for Eco Explorers)	-	6,000	6,000	-
	<u>-</u>	<u>311,650</u>	<u>311,650</u>	<u>306,130</u>

Other voluntary income, included in the above, is as follows:

	Unrestricted funds £	Restricted funds £	30.06.15 £	30.06.14 £
Donations	<u>18,964</u>	-	<u>18,964</u>	<u>37,808</u>
	<u>18,964</u>	-	<u>18,964</u>	<u>37,808</u>

3. ACTIVITIES FOR GENERATING FUNDS

	30.6.15	30.6.14
	£	£
Rents received	<u>220</u>	<u>1,167</u>

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

4. INVESTMENT INCOME

	30.6.15	30.6.14
	£	£
Bank interest received	<u>332</u>	<u>326</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	30.06.15	30.06.14
	£	£
From activities	42,079	43,315
Management fees	-	281
	<u>42,079</u>	<u>43,596</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Provision of environmental education services	<u>173,789</u>	<u>52,565</u>	<u>226,354</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.6.15	30.6.14
	£	£
Staff costs	116,554	121,848
Environmental expenditure	353	6,438
Activity costs	54,599	63,016
Training and expenses	860	65
Travel	351	133
Motor expenses	758	375
Bad debts	<u>314</u>	<u>-</u>
	<u>173,789</u>	<u>191,875</u>

8. SUPPORT COSTS

	Management and administration	Telephone, postage and stationery	Premises costs	Depreciation and asset disposals	Totals
	£	£	£	£	£
Provision of environmental education services	<u>31,937</u>	<u>1,399</u>	<u>15,652</u>	<u>3,577</u>	<u>52,565</u>



THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

8. SUPPORT COSTS - continued

The charity benefits from the use of land and buildings owned by Craigenalt Farm and Alcan.

During the year to 30 September 2000, leases were signed which allowed the charity to use and develop the Craigenalt Farm land for 15 years. The Alcan lease is for five years, with a one year rolling lease after this period. The charity vacated Craigenalt Farm in November 2014.

Support costs, included in the above, are as follows:

Management and administration

	30.6.15	30.6.14
	Provision of enviromental education services £	Total activities £
Salaries	25,379	26,118
Social security	2,349	2,245
Promotional activities and materials	27	211
Insurance	4,088	3,993
Sundries	<u>94</u>	<u>161</u>
	<u>31,937</u>	<u>32,728</u>

Telephone, postage and stationery

	30.6.15	30.6.14
	Provision of enviromental education services £	Total activities £
Telephone	654	780
Postage and stationery	<u>745</u>	<u>686</u>
	<u>1,399</u>	<u>1,466</u>

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

8. SUPPORT COSTS - continued

Premises costs

	30.6.15	30.6.14
	Provision of enviromental education services	Total activities
	£	£
Rent	3,939	1,130
Light and heat	552	2,600
Maintenance	7,645	4,021
Depreciation of leasehold improvements	-	3,138
Depreciation of buildings	<u>3,516</u>	<u>-</u>
	<u>15,652</u>	<u>10,889</u>

Depreciation and asset  
disposals

	30.6.15	30.6.14
	Provision of enviromental education services	Total activities
	£	£
Depreciation of equipment	3,406	902
Loss on disposal of tangible fixed assets	<u>171</u>	<u>136,908</u>
	<u>3,577</u>	<u>137,810</u>

9. GOVERNANCE COSTS

	30.6.15	30.6.14
	£	£
Accountancy	2,205	1,994
Legal and professional fees	349	220
Bank charges	<u>39</u>	<u>37</u>
	<u>2,593</u>	<u>2,251</u>

10. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	30.6.15	30.6.14
	£	£
Depreciation - owned assets	6,921	4,040
Deficit on disposal of fixed asset	<u>171</u>	<u>136,908</u>

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2015 (2014 - £nil).

Trustees' expenses

There were no trustees' expenses paid for in the year ended 30 June 2015 (2014 - £nil).

12. STAFF COSTS

	30.6.15	30.6.14
	£	£
Wages and salaries	137,050	144,800
Social security costs	<u>7,232</u>	<u>5,411</u>
	<u>144,282</u>	<u>150,211</u>

The average monthly number of employees during the year was as follows:

	30.6.15	30.6.14
Monthly staff	<u>11</u>	<u>13</u>

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

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Leasehold improvements £	Plant and machinery £
<b>COST</b>			
At 1 July 2014	91,700	27,438	27,958
Additions	182,460	-	3,869
Disposals	-	(27,438)	(2,616)
At 30 June 2015	<u>274,160</u>	<u>-</u>	<u>29,211</u>
<b>DEPRECIATION</b>			
At 1 July 2014	-	27,438	5,976
Charge for year	3,516	-	2,637
Eliminated on disposal	-	(27,438)	(2,445)
At 30 June 2015	<u>3,516</u>	<u>-</u>	<u>6,168</u>
<b>NET BOOK VALUE</b>			
At 30 June 2015	<u>270,644</u>	<u>-</u>	<u>23,043</u>
At 30 June 2014	<u>91,700</u>	<u>-</u>	<u>21,982</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 July 2014	14,124	4,209	165,429
Additions	-	1,884	188,213
Disposals	-	-	(30,054)
At 30 June 2015	<u>14,124</u>	<u>6,093</u>	<u>323,588</u>
<b>DEPRECIATION</b>			
At 1 July 2014	13,187	3,077	49,678
Charge for year	375	393	6,921
Eliminated on disposal	-	-	(29,883)
At 30 June 2015	<u>13,562</u>	<u>3,470</u>	<u>26,716</u>
<b>NET BOOK VALUE</b>			
At 30 June 2015	<u>562</u>	<u>2,623</u>	<u>296,872</u>
At 30 June 2014	<u>937</u>	<u>1,132</u>	<u>115,751</u>

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 July 2014 and 30 June 2015	<u>3</u>
<b>NET BOOK VALUE</b>	
At 30 June 2015	<u>3</u>
At 30 June 2014	<u>3</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Ecology Centre Enterprise Ltd:

Nature of business: Manufacture and selling of woodwork products

Class of share:	%
Ordinary	100

	30.6.15 £	30.6.14 £
Aggregate capital and reserves	<u>3</u>	<u>3</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.15 £	30.6.14 £
Trade debtors	10,702	5,226
Amounts owed by group undertakings	6,237	4,448
Other debtors	<u>3,827</u>	<u>2,567</u>
	<u>20,766</u>	<u>12,241</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.15 £	30.6.14 £
Other creditors	<u>3,548</u>	<u>5,654</u>
	<u>3,548</u>	<u>5,654</u>

THE ECOLOGY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015

17. MOVEMENT IN FUNDS

	At 1.7.14 £	Net movement in funds £	Transfers between funds £	At 30.6.15 £
<b>Unrestricted funds</b>				
General fund	142,363	21,288	(19,624)	144,027
<b>Restricted funds</b>				
Ecology Centre Enterprise Limited	3	-	-	3
Big Lottery Fund Grant - Primetime	1,661	(427)	-	1,234
Clean Green Kinghorn Project	23,181	-	-	23,181
Tool Shed Project (Community Intervention Fund)	25,142	(1,909)	-	23,233
Eco Explorers (The People's Postcode Lottery)	937	(375)	-	562
Connecting with Nature (Scottish Natural Heritage)	-	208	(208)	-
SCVO	1,243	501	469	2,213
Big Lottery Fund Grant - Growing Community Assets	27,707	-	-	27,707
Kinghorn Loch land Purchase (Scottish Land Fund)	34,388	(6,152)	-	28,236
Eco Events (Enterprise Ready Fund)	20,320	(2,032)	-	18,288
Fife Youth Job Contract (Fife Council)	-	(817)	817	-
Lochore Tool Shed (People's Health Trust and Fife Council)	18,584	(5,805)	-	12,779
Nature Therapy (Peoples Postcode Trust)	6,944	(6,944)	-	-
A Loo with a View (Grow Wild)	3,798	(3,802)	4	-
A new home for the Ecology Centre - Fife Council	-	2,574	(106)	2,468
Ernest Cook for Eco Explorers - Ernest Cook Trust	-	2,135	-	2,135
Growing Community Assets - Big Lottery Fund	-	158,828	-	158,828
Capital Grant - Fife Council	-	4,700	(2,000)	2,700
Fife Environment Trust	-	(3,770)	8,745	4,975
Easy Peas-y - Climate Challenge Fund	-	(11,543)	11,543	-
Social Enterprise Growth Fund	-	(360)	360	-
	163,908	125,010	19,624	308,542
<b>TOTAL FUNDS</b>	<u>306,271</u>	<u>146,298</u>	<u>-</u>	<u>452,569</u>

**THE ECOLOGY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 JUNE 2015**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,596	(42,308)	21,288
<b>Restricted funds</b>			
Big Lottery Fund Grant - Primetime	-	(427)	(427)
Tool Shed Project (Community Intervention Fund)	19,308	(21,217)	(1,909)
Connecting with Nature (Scottish Natural Heritage)	11,600	(11,392)	208
SCVO	20,142	(19,641)	501
Kinghorn Loch land Purchase (Scottish Land Fund)	12,513	(18,665)	(6,152)
Eco Events (Enterprise Ready Fund)	-	(2,032)	(2,032)
Fife Youth Job Contract (Fife Council)	1,907	(2,724)	(817)
Lochore Tool Shed (People's Health Trust and Fife Council)	26,251	(32,056)	(5,805)
Nature Therapy (Peoples Postcode Trust)	-	(6,944)	(6,944)
A Loo with a View (Grow Wild)	-	(3,802)	(3,802)
A new home for the Ecology Centre - Fife Council	4,990	(2,416)	2,574
Ernest Cook for Eco Explorers - Ernest Cook Trust	6,000	(3,865)	2,135
Growing Community Assets - Big Lottery Fund	203,938	(45,110)	158,828
Capital Grant - Fife Council	5,000	(300)	4,700
Eco Explorers (The People's Postcode Lottery)	-	(375)	(375)
Fife Environment Trust	-	(3,770)	(3,770)
Easy Peas-y - Climate Challenge Fund	-	(11,543)	(11,543)
Social Enterprise Growth Fund	-	(360)	(360)
	<u>311,649</u>	<u>(186,639)</u>	<u>125,010</u>
<b>TOTAL FUNDS</b>	<u><u>375,245</u></u>	<u><u>(228,947)</u></u>	<u><u>146,298</u></u>

17. MOVEMENT IN FUNDS - continued

The balance in the Clean Green Kinghorn Project fund represents the grants received from The Scottish Government to meet the costs to date of developing the charity's proposed new premises. The costs incurred to date are included in fixed assets on the balance sheet.

Details of the funding bodies are as follows:

**Project**

**Enviro-Mentors Project**

Funding is provided by Big Lottery Fund to support a five year project aimed to help volunteers aged 50 and over and young people aged between 16 and 25 improve their skills, health, well being and social contacts, through a programme of volunteering and mentoring.

**Clean Green Kinghorn**

Funding has been provided by The Scottish Government's Climate Challenge Fund to build the capacity of the local community to reduce Carbon emissions alongside developing plans for creating a new centre. The new centre will provide a model of environmental design and construction to inform and inspire others.

**Connecting with Nature**

Funding is provided by Scottish Natural Heritage to support the Centre's volunteer and education programmes. It enables the organisation to include a diverse range of people in its work and to be inclusive in its delivery.

**Eco Explorers Project**

Funding has been provided by The People's Postcode Lottery to provide environmental education within schools in Fife, Edinburgh and Dundee teaching them about the wonders of the natural world and how they can look after it and reduce their impact on it.

**The Tool Shed Project Kinghorn**

Funding has been provided by the Community Interventions Fund to help volunteers in the 50 plus age group plan for a active and healthy retirement achieved through the collection and renovation of old tools.

**Growing Community Assets**

Funding has been provided by Big Lottery Fund to support the development of a new base for when the current lease ran out in November 2014. This will enable us to continue to deliver environmental education and offer beneficiaries direct experience of the natural environment to improve their quality of life and encourage responsible citizenship.

**Kinghorn Loch land purchase**

Funding has been provided by Scottish Land Fund in order to purchase land at Kinghorn Loch in order for the new Centre to be built.

**Eco Events**

Funding has been provided from The Enterprise Ready Fund in order to purchase an eco dance floor that generates energy when danced upon and develop the Eco Events Concept.

**A Loo with a View**

Funding has been provided from Grow Wild to enable our composting toilet to have a spread of wildflowers in front of it.

**Lochore Tool Shed**

Funding has been provided from People's Health Trust and Fife Council for the funding of a Tool Shed in Benarty. This is a new venture aimed at developing a network of Tool Sheds in Fife.



## THE ECOLOGY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 JUNE 2015

#### 17. MOVEMENT IN FUNDS - continued

##### **Nature Therapy**

Funding has been provided by the People's Postcode Trust with the project providing nature therapy to a number of disadvantaged groups in some of the most deprived areas of Fife.

##### **Your Roots, Your Rocks**

Funding has been provided by Awards for All and Fife Council's Cultural and Heritage Investment Fund to run a project highlighting the geological heritage of the Fife coast.

##### **A New Home for The Ecology Centre**

Funding has been provided by Fife Council for the funding of new containers which is part of the development of the new Centre.

##### **Growing Community Assets**

Funding has been received from Big Lottery for the construction of the new Ecology Centre and funding towards a new general manager, development manager and operations co-ordinator and marketing manager for five years.

##### **Ernest Cook for Eco Explorers**

Funding has been provided by the Ernest Cook Trust to pay for education time to deliver Eco Explorers to twelve schools.

##### **Fife Council Capital Grant**

Funding has been provided by Fife Council for the funding of new containers which is part of the development of the new Centre.

##### **Improvements for wildlife and people at Kinghorn Loch**

Funding has been provided by Fife Environment Trust to improve the biodiversity at the east end of Kinghorn loch and improve access whilst working with the community to do so.

##### **Easy Peas-y**

Funding from The Climate Challenge Fund will enable The Ecology Centre's new site to become a hub for the local community to learn about growing food. With the help of volunteers and staff, new people will learn skills and enjoy the support and company of others as they discover how Easy Peas-y it can be to grow fresh produce at home.

##### **Social Enterprise Growth Fund**

Funding has been provided to assist in the upgrading of computer systems.

##### **Transfers between funds**

##### **Easy Peas-y Fund and Social Enterprise Funds**

Expenditure has been incurred in the year to 30 June 2016 but funding had not yet been received.

#### 18. RELATED PARTY DISCLOSURES

During the year, The Ecology Centre purchased goods and services from Ecology Centre Enterprise Limited to the value of £nil (2014 - £15,159). The transactions were on a commercial basis.

During the year, The Ecology Centre provided management and other services to Ecology Centre Enterprise Limited to the value £1,789 (2014 - £9,653). The transactions were on a commercial basis.

Ecology Centre Enterprise Limited donated its profits for the year of £2,062 (2014: £906) to the The Ecology Centre

The balance due from Ecology Centre Enterprise Limited as at 30 June 2015 is £6,237 (2014 - £4,448).

**THE ECOLOGY CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2015**

	30.6.15 £	30.6.14 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	18,964	37,809
Grants	<u>311,650</u>	<u>306,130</u>
	330,614	343,939
<b>Activities for generating funds</b>		
Rents received	220	1,167
<b>Investment income</b>		
Bank interest received	332	326
<b>Incoming resources from charitable activities</b>		
Income from activities	42,079	43,315
Management fee - Ecology Centre Enterprise Limited	<u>-</u>	<u>281</u>
	42,079	43,596
<b>Other incoming resources</b>		
Employers National Insurance Allowance	<u>2,000</u>	<u>-</u>
<b>Total incoming resources</b>	375,245	389,028
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Salaries	111,671	118,682
Social security	4,883	3,166
Environmental expenditure	353	6,438
Activity costs	54,599	63,016
Training and expenses	860	65
Travel	351	133
Motor expenses	758	375
Bad debts	<u>314</u>	<u>-</u>
	173,789	191,875
<b>Governance costs</b>		
Accountancy	2,205	1,994
Legal and professional fees	349	220
Bank charges	<u>39</u>	<u>37</u>
	2,593	2,251
<b>Support costs</b>		

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**THE ECOLOGY CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2015**

	30.6.15	30.6.14
	£	£
<b>Management and administration</b>		
Salaries	25,379	26,118
Social security	2,349	2,245
Promotional activities and materials	27	211
Insurance	4,088	3,993
Sundries	<u>94</u>	<u>161</u>
	31,937	32,728
<b>Telephone, postage and stationery</b>		
Telephone	654	780
Postage and stationery	<u>745</u>	<u>686</u>
	1,399	1,466
<b>Premises costs</b>		
Rent	3,939	1,130
Light and heat	552	2,600
Maintenance	7,645	4,021
Depreciation of leasehold improvements	-	3,138
Depreciation of buildings	<u>3,516</u>	<u>-</u>
	15,652	10,889
<b>Depreciation and asset disposals</b>		
Depreciation of equipment	3,406	902
Loss on disposal of tangible fixed assets	<u>171</u>	<u>136,908</u>
	<u>3,577</u>	<u>137,810</u>
<b>Total resources expended</b>	228,947	377,019
	<u>                    </u>	<u>                    </u>
<b>Net income</b>	<u><u>146,298</u></u>	<u><u>12,009</u></u>

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