

CLEAR Buckhaven & Methil

Unaudited Financial Statements

31 March 2021

CLEAR Buckhaven & Methil

Financial Statements

Year ended 31 March 2021

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CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name CLEAR Buckhaven & Methil

Charity registration number SC043573

Principal office 36 College Street
Buckhaven
Fife
KY8 1JY

The trustees Bob Taylor (Chair)
Rab Thomson (Vice Chair)
Allen Armstrong (Secretary)
Ruth Taylor (Treasurer)
Marion Garry (Co-Secretary)

Independent examiner N.P. Robson B.SC., C.A.
Paterson Boyd & Co
18 North Street
Glenrothes
Fife
KY7 5NA

Structure, governance and management

Constitution and Governance

CLEAR is guided by its constitution (revised 13th November 2012) and is registered as a Scottish Charitable Incorporated Organisation (SCIO) with charity number SC043573. OSCR approved the slight change of name in 2020, to CLEAR Buckhaven & Methil, which now reflects more accurately the expanded geographic scope of our work. CLEAR consists of a general membership which attends the AGM, which normally elects Office Bearers to continue the work of the charity.

Management

The Management Committee of CLEAR normally meets at least six times per year to advise on direction, control and supervise programme activities and monitor the financial position. However, during 2020-21, only three meetings could be held and no AGM was organised. The Management Committee also empowers individual office-bearers and staff to take further actions on CLEAR's behalf. To guide and supervise major projects and project staff, office-bearers participate in specific project-related Steering Committees and other tasks.

CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

CLEAR's objectives are to promote environmental, economic and social regeneration through:

- Improving the local environment and public spaces around Buckhaven and Levenmouth
- Improving the quality of life for the community
- Encouraging local residents to take pride in and become actively engaged in their area.

Activities

Current activities including planting and management of greenspaces (trees, shrubs, flowers), community growing and food utilisation (cooking, preserving, demonstrating), litter clearing and recycling, small-scale landscaping including community arts, heritage and paths development, education (children, adult), community workshop, recycling and men's shed activities (wood, bikes) heritage promotion, organising and holding events, volunteer mobilisation and partnering, and advocacy. In recent years CLEAR has also run actions beyond its own programme including the community planning and participatory budgeting exercises and public site development such as the Foreshore. We continue to be in demand to participate as community representatives in planning and consultation exercises organized by others, such as River Leven, Levenmouth Reconnected, Fife Council and other initiatives. CLEAR is also involved in employability work, offering placements to unemployed individuals, school students or other trainees, and also for individuals facing health or other issues. CLEAR collaborates closely with Fife Council, Fife Voluntary Action, local schools and college, other charities and groups and others such as housing associations.

Organisational

CLEAR was fortunate in that, in the context of reduced project work and funding, three staff left in March-April so a significantly reduced staff complement was in place for a reduced activity year just passed. Bookkeeping, accounts and HR have been outsourced and IT outsourcing is planned; for the first time we also outsourced a small planting contract which may offer an alternative in future since fit outdoor volunteers are hard to find. The community fridge which had been run for 30 months proved difficult to sustain beyond April, due to confined space and vulnerable volunteers who were running it. Hence CLEAR ceased this since others stepped into provide emergency food and the services had required a significant subsidy in terms of finance, staff time and energy allowing us to concentrate on our main regeneration- development rather than emergency purpose.

In terms of funding, this has been an unusual year. CLEAR managed to put in place some three year 'core' type funding from National Lottery and Robertson Trust but the Covid situation encouraged us to delay this starting until October. The Government furlough scheme proved invaluable in helping maintain our staff for at least 7 months. However additional funding for Covid response but also some capital projects was mobilized. The overall effect has been that cash reserves at year-end were unusually high since project activities had taken place to only a limited degree, and certain advances from funders had been received.

CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

CLEAR continues to interact with the wider community through work with local schools, other organisations and groups and individual volunteers and also via our websites and facebook pages, monthly e-bulletins, quarterly newsletters, weekly articles in the local press plus features, noticeboards, and organising and participating in a range of public events. None of the usual external recognition or award schemes ran during this past year which we regularly enter such as Beautiful Fife, It's Your Neighbourhood, FVA and others.

Achievements and performance

2020-21 was a severely disrupted year due to the Covid-19 pandemic and associated lockdowns. Ultimately only five months (August to December) of 'regular' working occurred in which a normal seasonal programme could be pursued. For other periods, following Scottish Government guidance, there were restrictions on volunteer working while some staff were furloughed for periods including April to July 2020 and January to March 2021. However, active efforts by individual volunteers and staff not furloughed meant not only were existing facilities reasonably managed but some development initiatives could take place.

Programme

Some outreach work across the two towns was carried out including Savoy Park planting, Buckhaven Foreshore Phase2, more roadside bulb planting. Despite lockdown significant improvement or development works was carried out including at Sandwell installation of solar panels, e-van and charger, electrical upgrades, yard tarmacking and drainage, kitchen fitting out. At Methil Garden, completion of the community cabin and large polytunnel and, with mains water supply connection applied for, there is scope for greater capacity.

The pandemic-lockdown situation has adversely affected the number of volunteers and groups participating in activities which, in turn, has reduced actions possible. During non-lockdown months, we have continued to operate volunteer sessions two days per week with occasional weekend events. It was not possible to hold the customary larger special events this year.

Beyond its own programme, CLEAR continues to be active in promoting implementation of community action plans for Buckhaven and Methil and to raise and press issues of wider significance (such a coastal erosion, issues of policy neglect and disadvantage). This involvement has largely been online. CLEAR is the community representative on the River Leven Project. CLEAR also continues work to improve the public space with significant enhancement of the Foreshore started and continued input into Levenmouth Academy's Bat's Wood site. CLEAR and its members continues to play role in local advocacy, including local planning, Levenmouth Rail Campaign (which we launched) and related Levenmouth Connected/Blueprint, food insecurity, TAPIL, TSSG, FCCAN, Fife Council fora, Buckhaven Community Council and others.

CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2021

Financial review

The statement of financial activities shows total income for the year of £188,619 (2020 income: £287,267) as at March 2021. Net income for the year is £56,619 (2020 income: £71,845). Fixed assets with a net book value of £196,129 are included in the total nominal reserve which stands at £324,026 (2020: £267,407) of which £80,491 (2020: £52,662) represents unrestricted funds.

Reserves Policy

Despite challenges, CLEAR is committed to establishing and building up a healthy financial reserve of unrestricted funding equivalent to 6 (ideally, 12) months annual operating expenditure to enable us to continue an ongoing programme of activity relatively uninterrupted, to withstand significant expected fluctuations in future income, to provide project contributions which are frequently required, to cover redundancy payments and similar unforeseen expenditure.

Plans for future periods

CLEAR pursues a clear vision for the regeneration and environmental improvement of our working area and actions are guided by this, which has previously been reinforced by an annual strategic plan and review exercise although the current picture is not yet clear enough to review and refresh this. Recent development work, including capital improvements nearly complete, are placing us in better position to operate more efficiently. However, the effect of the Covid pandemic and its associated uncertainty have affected our volunteer base while the need to maintain four main operating sites as well as numerous outreach sites place increasing, ongoing demands on CLEAR to maintain these. Nevertheless, promising emerging opportunities in the locality related to the River Leven, Levenmouth Reconnected and Climate Action Plans projects along with the possibility of expanded partnerships may offer scope to widen and scale up our work and vision. This could prove a difficult balancing act.

For a decade, CLEAR has operated as perhaps the only community anchor organisation in an area of high deprivation, and remains aware of its responsibilities to the significant pool of active volunteers, local partners and the wider community. However, it operates without any core funding of any type which is a constant challenge in terms of planning although we consistently seek to generate increased non-grant income and social enterprise activities closely linked to our core activities. The challenge to operate more efficiently, effectively and to achieve meaningful impact remains a constant theme of which we are acutely aware.

CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2021

Trustees' responsibilities statement

The Trustees 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).

The law requires the charity trustees to prepare financial statements for each 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, for that period.

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 applicable Charities SORP;
- make judgements and accounting 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the terms of the charity's constitution. 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' annual report (incorporating the directors' report) was approved on 21 September 2021 and signed on behalf of the board of trustees by:



Bob Taylor (Chair)
Trustee

CLEAR Buckhaven & Methil

Independent Examiner's Report to the Trustees of CLEAR Buckhaven & Methil

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of CLEAR Buckhaven & Methil ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

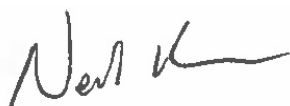
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N.P. Robson B.SC., C.A.
Independent Examiner
Paterson Boyd & Co
18 North Street
Glenrothes
Fife
KY7 5NA

Date: 21 September 2021

CLEAR Buckhaven & Methil

Statement of Financial Activities

Year ended 31 March 2021

		2021	2020		
	Unrestricted funds	Restricted funds	Total funds		
Note	£	£	£		
Income and endowments					
Donations and legacies	4	27,860	157,451	185,311	275,660
Charitable activities	5	3,257	–	3,257	11,506
Investment income	6	51	–	51	101
Total income		<u>31,168</u>	<u>157,451</u>	<u>188,619</u>	<u>287,267</u>
Expenditure					
Expenditure on charitable activities	7,8	3,339	128,661	132,000	215,422
Total expenditure		<u>3,339</u>	<u>128,661</u>	<u>132,000</u>	<u>215,422</u>
Net income and net movement in funds		<u>27,829</u>	<u>28,790</u>	<u>56,619</u>	<u>71,845</u>
Reconciliation of funds					
Total funds brought forward		52,662	214,745	267,407	195,562
Total funds carried forward		<u>80,491</u>	<u>243,535</u>	<u>324,026</u>	<u>267,407</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

CLEAR Buckhaven & Methil

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	196,129	153,010
Current assets			
Debtors	14	1,385	–
Cash at bank and in hand		129,481	114,657
		<u>130,866</u>	<u>114,657</u>
Creditors: amounts falling due within one year	15	<u>2,969</u>	<u>260</u>
Net current assets		<u>127,897</u>	<u>114,397</u>
Total assets less current liabilities		<u>324,026</u>	<u>267,407</u>
Net assets		<u>324,026</u>	<u>267,407</u>
Funds of the charity			
Restricted funds		243,535	214,745
Unrestricted funds		80,491	52,662
Total charity funds	17	<u>324,026</u>	<u>267,407</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2021, and are signed on behalf of the board by:



Ruth Taylor (Treasurer)
Trustee

The notes on pages 9 to 17 form part of these financial statements.

CLEAR Buckhaven & Methil

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 36 College Street, Buckhaven, Fife, KY8 1JY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 20% straight line
Equipment	- 20% straight line

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fife Council	100	–	100
Diageo Staff Charity	450	–	450
Neighbourly	400	–	400
R Hanna	100	–	100
M Stephen	100	–	100
Alan Knox	1,500	–	1,500
Volunteering Matters	500	–	500
Orchid Projects	–	250	250
Miscellaneous Donations	210	–	210
	<u>3,360</u>	<u>250</u>	<u>3,610</u>
Grants			
Scottish Govt - Investing in Communities	–	36,000	36,000
Scottish Govt - Adapt & Thrive/Firstport	–	11,556	11,556
Scottish Govt - Wellbeing Fund/Inspiring Scotland	–	8,520	8,520
Scottish Govt - Community Recoveries Fund/DTAS	–	6,910	6,910
National Lottery	–	37,378	37,378
Robertson Trust	–	10,000	10,000
Fife Council Business Support	17,500	–	17,500
Fife Council Locality (Mural)	–	1,920	1,920
Cycle Repair Scheme/Cycling UK	7,000	–	7,000
Community Climate Asset Fund/KSB	–	16,095	16,095
CARES/Energy Saving Trust	–	3,470	3,470
National Lottery Climate Action/Greener Kirkcaldy	–	2,750	2,750
HMRC Furlough Grant	–	22,602	22,602
Big Lottery	–	–	–
People & Communities Fund	–	–	–
Aspiring Communities Fund	–	–	–
Community Jobs Scotland	–	–	–
Strengthening Communities Fund	–	–	–
CORRA Foundation	–	–	–
Fife Environment Trust	–	–	–
Hugh Fraser Foundation	–	–	–
Postcode Lottery	–	–	–
WREN	–	–	–
Paths For All	–	–	–
Miscellaneous Grants	–	–	–
Cycling Friendly	–	–	–
	<u>27,860</u>	<u>157,451</u>	<u>185,311</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Fife Council	–	–	–
Diageo Staff Charity	–	–	–
Neighbourly	–	–	–
R Hanna	–	–	–
M Stephen	–	–	–
Alan Knox	–	–	–
Volunteering Matters	–	–	–
Orchid Projects	–	–	–
Miscellaneous Donations	2,007	–	2,007
	<u>2,007</u>	<u>–</u>	<u>2,007</u>
Grants			
Scottish Govt - Investing in Communities	–	–	–
Scottish Govt - Adapt & Thrive/Firstport	–	–	–
Scottish Govt - Wellbeing Fund/Inspiring Scotland	–	–	–
Scottish Govt - Community Recoveries Fund/DTAS	–	–	–
National Lottery	–	–	–
Robertson Trust	–	–	–
Fife Council Business Support	–	–	–
Fife Council Locality (Mural)	–	7,200	7,200
Cycle Repair Scheme/Cycling UK	–	–	–
Community Climate Asset Fund/KSB	–	–	–
CARES/Energy Saving Trust	–	–	–
National Lottery Climate Action/Greener Kirkcaldy	–	–	–
HMRC Furlough Grant	–	–	–
Big Lottery	–	51,485	51,485
People & Communities Fund	–	9,980	9,980
Aspiring Communities Fund	–	61,303	61,303
Community Jobs Scotland	–	12,722	12,722
Strengthening Communities Fund	–	37,920	37,920
CORRA Foundation	–	4,000	4,000
Fife Environment Trust	–	22,838	22,838
Hugh Fraser Foundation	5,000	–	5,000
Postcode Lottery	–	12,960	12,960
WREN	–	27,167	27,167
Paths For All	–	1,350	1,350
Miscellaneous Grants	7,748	–	7,748
Cycling Friendly	–	11,980	11,980
	<u>14,755</u>	<u>260,905</u>	<u>275,660</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bike sales/repairs, Food produce sales, Miscellaneous sales	3,257	3,257	11,506	11,506

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	51	51	101	101

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	2,439	128,661	131,100
Support costs	900	–	900
	<u>3,339</u>	<u>128,661</u>	<u>132,000</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	–	215,422	215,422
Support costs	–	–	–
	<u>–</u>	<u>215,422</u>	<u>215,422</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activities	131,100	–	131,100	215,422
Governance costs	–	900	900	–
	<u>131,100</u>	<u>900</u>	<u>132,000</u>	<u>215,422</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>14,774</u>	<u>4,996</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>–</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	64,190	121,714
Social security costs	–	2,525
Employer contributions to pension plans	920	1,944
	<u>65,110</u>	<u>126,183</u>

The average head count of employees during the year was 4 (2020: 6).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2020	137,567	4,500	20,479	162,546
Additions	9,000	31,631	17,262	57,893
At 31 March 2021	<u>146,567</u>	<u>36,131</u>	<u>37,741</u>	<u>220,439</u>
Depreciation				
At 1 April 2020	–	1,800	7,736	9,536
Charge for the year	–	7,226	7,548	14,774
At 31 March 2021	<u>–</u>	<u>9,026</u>	<u>15,284</u>	<u>24,310</u>
Carrying amount				
At 31 March 2021	<u>146,567</u>	<u>27,105</u>	<u>22,457</u>	<u>196,129</u>
At 31 March 2020	<u>137,567</u>	<u>2,700</u>	<u>12,743</u>	<u>153,010</u>

14. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>1,385</u>	<u>–</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,858	–
Accruals and deferred income	900	–
Other creditors	211	260
	<u>2,969</u>	<u>260</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £920 (2020: £1,944).

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
General funds	<u>52,662</u>	<u>31,168</u>	<u>(3,339)</u>	<u>80,491</u>

	At 1 Apr 2019	Income	Expenditure	At 31 Mar 2020
	£	£	£	£
General funds	<u>26,300</u>	<u>26,362</u>	<u>–</u>	<u>52,662</u>

Restricted funds

	At 1 Apr 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
Restricted Fund	<u>214,745</u>	<u>157,451</u>	<u>(128,661)</u>	<u>243,535</u>

	At 1 Apr 2019	Income	Expenditure	At 31 Mar 2020
	£	£	£	£
Restricted Fund	<u>169,262</u>	<u>260,905</u>	<u>(215,422)</u>	<u>214,745</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	–	196,129	196,129
Current assets	83,249	47,617	130,866
Creditors less than 1 year	<u>(2,758)</u>	<u>(211)</u>	<u>(2,969)</u>
Net assets	<u>80,491</u>	<u>243,535</u>	<u>324,026</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	–	153,010	153,010
Current assets	52,662	61,995	114,657
Creditors less than 1 year	<u>–</u>	<u>(260)</u>	<u>(260)</u>
Net assets	<u>52,662</u>	<u>214,745</u>	<u>267,407</u>