

CLEAR Buckhaven & Methil
Unaudited Financial Statements
31 March 2022

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CLEAR Buckhaven & Methil

Financial Statements

Year ended 31 March 2022

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CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

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) Marion Garry (Co-Secretary) Shona Lumsden (Treasurer) Ken Haig Ruth Taylor (Treasurer)	(Appointed February 2022) (Appointed February 2022) (Deceased November 2021)
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. A planned constitutional revision is being considered.

CLEAR Buckhaven & Methil

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

Year ended 31 March 2022

Structure, governance and management *(continued)*

Management

The Management Committee of CLEAR normally meet five times a year to advise on direction, control and supervise programme activities and monitor the financial position. A curtailed AGM was organized in September 2021. 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.

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 Levenmouth Rail Campaign, 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 managed to continue and slightly expand capacity in terms of staffing which included several young employees under the Community Jobs Scotland scheme, providing them work experience. Bookkeeping, accounts and some HR have been outsourced and IT outsourcing is planned. As a very practically-oriented charity, it can be challenging to maintain the necessary administrative support or to participate as widely in events held by others or even to run weekend events.

In terms of funding, two new projects were approved at year end offering support, including Levenmouth Reconnected, and Climate Action Fife. The current main income streams from National Lottery and Robertson Trust should continue until September 2023. Reserves are in good shape, partly due to bank problems restricting necessary year end expenditure and some lockdown savings but these will become depleted so much effort has been invested into applying for new grants while our own income generation (through food sales - Buckhyne Braes brand, bike repairs and sales, and woodwork) is slowly increasing.

CLEAR Buckhaven & Methil

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

Year ended 31 March 2022

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, 3 yearly newsletters (distributed door-to door), weekly articles in the local press plus features, noticeboards, and organising and participating in a range of public events. CLEAR was recognised as Outstanding (with distinction) for the tenth year running under the Keep Scotland Beautiful 'It's Your Neighbourhood' awards.

Achievements and performance

2021-22 saw a return to fuller-scale operations following the disruption of covid and lockdown the previous year. Staffing levels were restored which enabled two days weekly of volunteering sessions, some weekend activities and a full programme of implementation at our own sites and outreach. Continuing, active efforts by individual volunteers were critical.

Programme

In terms of outreach work, further significant progress was achieved at Buckhaven Foreshore and Methil's Savoy Park making these prominent and extensive public spaces more user-friendly and biodiverse. Additional roadside bulb planting (over 100,000 spring bulbs and tree planting (2,000 native, 400 fruit trees) was also organized in various locations. At CLEAR's own sites, ongoing regular activity was as intensive as ever with volunteer days and a busy workshop and kitchen. Development improvements continued including installing a Tesla battery at the workshop/kitchen. After a gap, a person was recruited to run the College St Hub again as well as support volunteer registration, and communication.

The challenge of volunteer numbers remains but there are around 40 regular volunteers supplemented by regular visits from school, nursery and college groups and others. Several open days were held at CLEAR sites, which attracted more ordinary members of the public.

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). CLEAR is the community representative on the River Leven Project, chairs and acts as secretary to the Levenmouth Rail Campaign (which we initiated). CLEAR also participates in local advocacy, including local planning, 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 2022

Financial review

The Statement of Financial Activity on page 7 shows net income for the year ended 31 March 2022 of £16,303 (2021: £56,619). Total charity funds as at 31 March 2022 as shown on the Statement of Financial Position on page 8 were £340,329 (2021: £324,026) of which £94,424 (2021: £80,491) represented unrestricted reserves.

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 (ranging from 10-50%), 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. A strategic planning exercise, delayed for 18 months, is planned for autumn 2022. Recent development work, including capital improvements nearly complete, are placing us in better position to operate more efficiently though our organic growth means our various work-sites are spread which poses logistic and efficiency challenges.

For almost 15 years, CLEAR has operated as perhaps the only community anchor organization 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 assured core funding year-to-year which means continuous fundseeking, strict control of costs and improved own income generation is necessary. The challenge to operate more efficiently, effectively and to achieve meaningful impact remains a constant theme.

CLEAR Buckhaven & Methil

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

Year ended 31 March 2022

Plans for future periods *(continued)*

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).

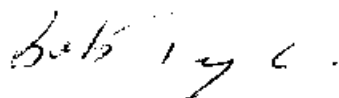
The law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, for that period.

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 29 November 2022 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 2022

I report to the trustees on my examination of the financial statements of CLEAR Buckhaven & Methil ('the charity') for the year ended 31 March 2022.

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).

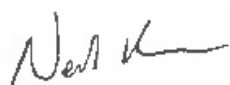
Independent examiner's statement

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

29 November 2022

CLEAR Buckhaven & Methil

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	
Income and endowments					
Donations and legacies	4	13,473	144,814	158,287	185,311
Charitable activities	5	2,650	–	2,650	3,257
Investment income	6	48	–	48	51
Total income		<u>16,171</u>	<u>144,814</u>	<u>160,985</u>	<u>188,619</u>
Expenditure					
Expenditure on charitable activities	7,8	2,238	142,444	144,682	132,000
Total expenditure		<u>2,238</u>	<u>142,444</u>	<u>144,682</u>	<u>132,000</u>
Net income and net movement in funds		<u>13,933</u>	<u>2,370</u>	<u>16,303</u>	<u>56,619</u>
Reconciliation of funds					
Total funds brought forward		80,491	243,535	324,026	267,407
Total funds carried forward		<u>94,424</u>	<u>245,905</u>	<u>340,329</u>	<u>324,026</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 18 form part of these financial statements.

CLEAR Buckhaven & Methil

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	193,403	196,129
Current assets			
Debtors	14	1,118	1,385
Cash at bank and in hand		152,889	129,481
		<u>154,007</u>	<u>130,866</u>
Creditors: amounts falling due within one year	15	7,081	2,969
Net current assets		<u>146,926</u>	<u>127,897</u>
Total assets less current liabilities		<u>340,329</u>	<u>324,026</u>
Net assets		<u>340,329</u>	<u>324,026</u>
Funds of the charity			
Restricted funds		245,905	243,535
Unrestricted funds		94,424	80,491
Total charity funds	17	<u>340,329</u>	<u>324,026</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 November 2022, and are signed on behalf of the board by:



Shona Lumsden (Treasurer)
Trustee

The notes on pages 9 to 18 form part of these financial statements.


CLEAR Buckhaven & Methil

Statement of Financial Position

31 March 2022

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CLEAR Buckhaven & Methil

Notes to the Financial Statements

Year ended 31 March 2022

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 2022

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 2022

4. Donations and legacies

Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
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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 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Fife Council	100	–	100
Diageo Staff Charity	–	–	–
Neighbourly	400	–	400
R Hanna	–	–	–
M Stephen	–	–	–
Alan Knox	–	–	–
Volunteering Matters	250	250	500
Orchid Projects	–	–	–
Miscellaneous Donations	1,448	–	1,448
Scotia Gas Networks	367	–	367
Bats Wood Scruffy Spots	500	–	500
Leven Baptist Church	250	–	250
Grants			
Scottish Govt - Investing in Communities	–	–	–
Scottish Govt - Adapt & Thrive/Firstport	–	–	–
Scottish Govt - Wellbeing Fund/Inspiring Scotland	–	–	–
Scottish Govt - Community Recoveries Fund/DTAS	100	14,300	14,400
National Lottery	–	47,178	47,178
Robertson Trust	286	10,000	10,286
Fife Council Business Support	–	10,310	10,310
Fife Council Locality (Mural)	–	–	–
Cycle Repair Scheme/Cycling UK	–	3,500	3,500
Community Climate Asset Fund/KSB	–	10,730	10,730
CARES/Energy Saving Trust	–	6,227	6,227
National Lottery Climate Action/Greener Kirkcaldy	–	2,750	2,750
HMRC Furlough Grant	–	7,550	7,550
Community Trade Hub	1,000	–	1,000
The Royal Horticultural Society	–	3,850	3,850
The Scottish Council for Voluntary Organisations	–	16,069	16,069
Fife Environment Trust	8,772	–	8,772
Fife Voluntary Action	–	9,825	9,825
Fife NHS Charity	–	1,775	1,775
WREN	–	500	500
	<u>13,473</u>	<u>144,814</u>	<u>158,287</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
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
Scotia Gas Networks	–	–	–
Bats Wood Scruffy Spots	–	–	–
Leven Baptist Church	–	–	–
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
Community Trade Hub	–	–	–
The Royal Horticultural Society	–	–	–
The Scottish Council for Voluntary Organisations	–	–	–
Fife Environment Trust	–	–	–
Fife Voluntary Action	–	–	–
Fife NHS Charity	–	–	–
WREN	–	–	–
	<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 2022

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bike sales/repairs, Food produce sales, Miscellaneous sales	2,650	2,650	3,257	3,257

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	48	48	51	51

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	1,293	142,444	143,737
Support costs	945	–	945
	<u>2,238</u>	<u>142,444</u>	<u>144,682</u>

	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>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	143,737	–	143,737	131,100
Governance costs	–	945	945	900
	<u>143,737</u>	<u>945</u>	<u>144,682</u>	<u>132,000</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	17,787	14,774

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	945	900

11. Staff costs

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

	2022	2021
	£	£
Wages and salaries	92,334	64,190
Employer contributions to pension plans	1,211	920
	<u>93,545</u>	<u>65,110</u>

The average head count of employees during the year was 7 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: 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 2022

13. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2021	146,567	36,131	37,741	220,439
Additions	–	1,355	13,706	15,061
At 31 March 2022	<u>146,567</u>	<u>37,486</u>	<u>51,447</u>	<u>235,500</u>
Depreciation				
At 1 April 2021	–	9,026	15,284	24,310
Charge for the year	–	7,497	10,290	17,787
At 31 March 2022	<u>–</u>	<u>16,523</u>	<u>25,574</u>	<u>42,097</u>
Carrying amount				
At 31 March 2022	<u>146,567</u>	<u>20,963</u>	<u>25,873</u>	<u>193,403</u>
At 31 March 2021	<u>146,567</u>	<u>27,105</u>	<u>22,457</u>	<u>196,129</u>

14. Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>1,118</u>	<u>1,385</u>

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	–	1,858
Accruals and deferred income	6,818	900
Other creditors	263	211
	<u>7,081</u>	<u>2,969</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 £1,211 (2021: £920).

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>80,491</u>	<u>16,171</u>	<u>(2,238)</u>	<u>94,424</u>

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

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	<u>243,535</u>	<u>144,814</u>	<u>(142,444)</u>	<u>245,905</u>

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

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	193,403	193,403
Current assets	101,242	52,765	154,007
Creditors less than 1 year	(6,818)	(263)	(7,081)
Net assets	<u>94,424</u>	<u>245,905</u>	<u>340,329</u>

	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	(2,758)	(211)	(2,969)
Net assets	<u>80,491</u>	<u>243,535</u>	<u>324,026</u>

CLEAR Buckhaven & Methil

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

CLEAR Buckhaven & Methil

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Fife Council	100	100
Diageo Staff Charity	–	450
Neighbourly	400	400
R Hanna	–	100
M Stephen	–	100
Alan Knox	–	1,500
Volunteering Matters	500	500
Orchid Projects	–	250
Miscellaneous Donations	1,448	210
Scotia Gas Networks	367	–
Bats Wood Scruffy Spots	500	–
Leven Baptist Church	250	–
Scottish Govt - Investing in Communities	–	36,000
Scottish Govt - Adapt & Thrive/Firstport	–	11,556
Scottish Govt - Wellbeing Fund/Inspiring Scotland	–	8,520
Scottish Govt - Community Recoveries Fund/DTAS	14,400	6,910
National Lottery	47,178	37,378
Robertson Trust	10,286	10,000
Fife Council Business Support	10,310	17,500
Fife Council Locality (Mural)	–	1,920
Cycle Repair Scheme/Cycling UK	3,500	7,000
Community Climate Asset Fund/KSB	10,730	16,095
CARES/Energy Saving Trust	6,227	3,470
National Lottery Climate Action/Greener Kirkcaldy	2,750	2,750
HMRC Furlough Grant	7,550	22,602
Community Trade Hub	1,000	–
The Royal Horticultural Society	3,850	–
The Scottish Council for Voluntary Organisations	16,069	–
Fife Environment Trust	8,772	–
Fife Voluntary Action	9,825	–
Fife NHS Charity	1,775	–
WREN	500	–
	<u>158,287</u>	<u>185,311</u>

CLEAR Buckhaven & Methil

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Charitable activities		
Bike sales/repairs, Food produce sales, Miscellaneous sales	2,650	3,257
	<u> </u>	<u> </u>
Investment income		
Bank interest receivable	48	51
	<u> </u>	<u> </u>
Total income	<u>160,985</u>	<u>188,619</u>
Expenditure		
Expenditure on charitable activities		
Project costs	16,087	24,581
Wages/salaries	92,334	64,190
Pension costs	1,211	920
Rent	142	466
Rates & water	1,153	668
Light & heat	1,592	1,440
Repairs & maintenance	7,690	11,847
Advertising	110	3,020
Cleaning	5	390
Motor vehicle expenses	2,406	2,886
Other professional fees	1,974	4,913
Telephone	843	742
Other office costs	735	642
Direct charitable activity 1 - depreciation	17,787	14,774
Other costs	463	144
Computer costs	150	277
Volunteer honorarium	–	100
	<u>144,682</u>	<u>132,000</u>
	<u> </u>	<u> </u>
Total expenditure	<u>144,682</u>	<u>132,000</u>
	<u> </u>	<u> </u>
Net income	<u>16,303</u>	<u>56,619</u>

CLEAR Buckhaven & Methil

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Project costs	16,087	24,581
Wages/salaries	92,334	64,190
Pension costs	1,211	920
Rent	142	466
Rates & water	1,153	668
Light & heat	1,592	1,440
Repairs & maintenance	7,690	11,847
Advertising	110	3,020
Cleaning	5	390
Motor vehicle expenses	2,406	2,886
Other professional fees	1,029	4,013
Telephone	843	742
Other office costs	735	642
Direct charitable activity 1 - depreciation	17,787	14,774
Other costs	463	144
Computer costs	150	277
Volunteer honorarium	–	100
	<u>143,737</u>	<u>131,100</u>
Governance costs		
Governance costs - accountancy fees	945	900
	<u>945</u>	<u>900</u>
Expenditure on charitable activities	<u><u>144,682</u></u>	<u><u>132,000</u></u>