

CLEAR Buckhaven & Methil

Unaudited Financial Statements

31 March 2023



CLEAR Buckhaven & Methil

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the directors' report)	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	22

CLEAR Buckhaven & Methil

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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

Independent examiner	Craig Wallace B.Acc.(Hons), F.C.C.A. 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 revision of the constitution was agreed at the AGM in April 2023.

CLEAR Buckhaven & Methil

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

Year ended 31 March 2023

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 including one full day of organisational review facilitated by DTAS. An AGM was held in April 2023. 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 and recycling activities (bikes including e-bikes, woodwork) 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 greenspace site development. We continue to be in demand to participate as community representatives in planning and consultation exercises organised by others, such as Levenmouth Rail Campaign, River Leven programme strands, 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 colleges, other charities and groups and others such as Jobcentre.

Year ended 31 March 2023

Objectives and activities *(continued)*

Organisational

CLEAR managed to maintain its staff capacity including employees under the Community Jobs and Long Term Unemployed schemes (both ending in March 23), providing work experience and training. Involvement in the Guided Start scheme also expanded our limited implementation capacity somewhat, as well as offering training. Bookkeeping and accounts work was resumed by the Treasurer but we continue to look to outsource certain tasks. As a very practically-oriented charity, it can be very challenging to maintain the necessary administrative support or to participate as widely in events held by others or even to run weekend events since existing capacity is mainly required to run existing facilities and ongoing projects.

In terms of funding, CLEAR has no core funding so relies on competitive submission of sufficient proposals in response to advertised grant schemes, large and small. The current main income streams are National Lottery and Robertson Trust supplemented by others such as Levenmouth Reconnected, DTAS, Cycling Scotland, People's Health Trust among others which provide time-limited support to specific projects or activity strands. CLEAR has been seeking to build a reserve fund covering at least 6 months running costs to address inevitable major fluctuations in future income. Some own income is raised (through food sales - Buckhyne Braes brand, bike repairs/sales, plant sales) and also donations.

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 active social media pages, monthly e-bulletins, newsletters three times per year (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 eleventh year running under the Keep Scotland Beautiful 'It's Your Neighbourhood' awards.

Achievements and performance

2022-23 saw a return to fuller-scale operations. Staffing levels were restored which enabled two days weekly of volunteering sessions year-round, some weekend activities and a full programme of implementation at our own sites and outreach. Continuing, active efforts by individual volunteers were critical and continue to present a major challenge.

CLEAR Buckhaven & Methil

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Programme

In terms of outreach work, further significant progress was achieved at Muiredge Park, Methil Brae-Oakvale and Methilhaven Road tree planting, making these prominent and extensive public spaces more user-friendly and biodiverse. Roadside bulb planting (over 110,000 spring bulbs and tree planting (ca 2,500 native, 450 fruit trees) was also organized in various locations. At CLEAR's own sites, including both Methil and Buckhaven Community Gardens, ongoing regular activity was as intensive as ever with volunteer days and a busy workshop and kitchen. Development improvements continued including installing mains water supply at Methil Garden.

The challenge of volunteer numbers remains but there are around 35-45 regular volunteers supplemented by regular visits from school, nurseries 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 (e.g. succeeding in efforts to have coastal protection installed at Buckhaven Harbour, 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 Reconnected, food insecurity, FCCAN, Fife Council fora, Buckhaven & Denbeath Community Council and others.

Financial review

The Statement of Financial Activity on page 8 shows net expenditure for the year ended 31 March 2023 of £13,583 (2022: income £16,303). Total charity funds as at 31 March 2023 as shown on the Statement of Financial Position on page 9 were £326,746 (2022: £340,329) of which £123,138 (2022: £94,424) 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 either advance payments (reclaimed retrospectively upon successful reports) and matching project contributions which are frequently required (ranging from 10-50%), to cover redundancy payments and similar unforeseen expenditure.

CLEAR Buckhaven & Methil

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

Year ended 31 March 2023

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, despite the significant uncertainty surrounding resourcing. With the exception of the River Leven corridor, available land for planting is now less so we will seek to focus more on enhancing and improving existing sites. A strategic organisational review was conducted in October 2022. Further development-enhancement work of our own facilities continues (water supply to Buckhaven Garden, energy efficiency investment at Sandwell Workshop-Kitchen) to enable us 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 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 assured core funding year-to-year which means continuous fund seeking, strict control of costs and improved own income generation is necessary. The challenge to operate more efficiently, effectively and to achieve meaningful impact, fulfil existing commitments and involve more local people remain constant themes.

Year ended 31 March 2023

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 5 October 2023 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 2023

I report to the trustees on my examination of the financial statements of CLEAR Buckhaven & Methil ('the charity') for the year ended 31 March 2023.

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.



Craig Wallace B.Acc.(Hons), F.C.C.A.
Independent Examiner

18 North Street
Glenrothes
Fife
KY7 5NA

5 October 2023

CLEAR Buckhaven & Methil

Statement of Financial Activities

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	23,712	163,716	187,428	158,287
Charitable activities	5	7,675	–	7,675	2,650
Investment income	6	253	–	253	48
Total income		<u>31,640</u>	<u>163,716</u>	<u>195,356</u>	<u>160,985</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>2,926</u>	<u>206,013</u>	<u>208,939</u>	<u>144,682</u>
Total expenditure		<u>2,926</u>	<u>206,013</u>	<u>208,939</u>	<u>144,682</u>
Net (expenditure)/income and net movement in funds		<u>28,714</u>	<u>(42,297)</u>	<u>(13,583)</u>	<u>16,303</u>
Reconciliation of funds					
Total funds brought forward		94,424	245,905	340,329	324,026
Total funds carried forward		<u>123,138</u>	<u>203,608</u>	<u>326,746</u>	<u>340,329</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 10 to 19 form part of these financial statements.

CLEAR Buckhaven & Methil

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	175,616	193,403
Current assets			
Debtors	14	1,505	1,118
Cash at bank and in hand		151,861	152,889
		<u>153,366</u>	<u>154,007</u>
Creditors: amounts falling due within one year	15	<u>2,236</u>	<u>7,081</u>
Net current assets		<u>151,130</u>	<u>146,926</u>
Total assets less current liabilities		<u>326,746</u>	<u>340,329</u>
Net assets		<u>326,746</u>	<u>340,329</u>
Funds of the charity			
Restricted funds		203,608	245,905
Unrestricted funds		<u>123,138</u>	<u>94,424</u>
Total charity funds	17	<u>326,746</u>	<u>340,329</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 October 2023, and are signed on behalf of the board by:



Shona Lumsden (Treasurer)
Trustee

The notes on pages 10 to 19 form part of these financial statements.

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.

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

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 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fife Council	238	—	238
Neighbourly	400	—	400
Volunteering Matters	—	—	—
Miscellaneous Donations	1,572	—	1,572
Scotia Gas Networks	1,314	—	1,314
Bats Wood Scruffy Spots	—	—	—
Leven Baptist Church	—	—	—
Grants			
Scottish Govt - Community Recoveries Fund/DTAS	—	6,800	6,800
National Lottery	—	51,725	51,725
Robertson Trust	—	10,000	10,000
Fife Council	—	6,515	6,515
Cycle Repair Scheme/Cycling UK	—	7,100	7,100
Cycling Scotland	—	19,573	19,573
Community Climate Asset Fund/KSB	—	—	—
CARES/Energy Saving Trust	—	—	—
National Lottery Climate Action/Greener Kirkcaldy	—	10,000	10,000
HMRC Furlough Grant	—	—	—
Community Trade Hub	13,478	—	13,478
The Royal Horticultural Society	—	—	—
The Scottish Council for Voluntary Organisations	—	29,389	29,389
CORRA Foundation	150	—	150
Fife Environment Trust	—	—	—
Fife Voluntary Action	—	8,500	8,500
Fife NHS Charity	—	1,775	1,775
WREN	—	—	—
Miscellaneous Grants	2,560	2,910	5,470
Peoples Health Trust	—	9,429	9,429
Hugh Fraser Foundation	4,000	—	4,000
	<u>23,712</u>	<u>163,716</u>	<u>187,428</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Fife Council	100	–	100
Neighbourly	400	–	400
Volunteering Matters	250	250	500
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 - Community Recoveries Fund/DTAS	100	14,300	14,400
National Lottery	–	47,178	47,178
Robertson Trust	286	10,000	10,286
Fife Council	–	10,310	10,310
Cycle Repair Scheme/Cycling UK	–	3,500	3,500
Cycling Scotland	–	–	–
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
CORRA Foundation	–	–	–
Fife Environment Trust	8,772	–	8,772
Fife Voluntary Action	–	9,825	9,825
Fife NHS Charity	–	1,775	1,775
WREN	–	500	500
Miscellaneous Grants	–	–	–
Peoples Health Trust	–	–	–
Hugh Fraser Foundation	–	–	–
	<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 2023

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bike sales/repairs, Food produce sales, Miscellaneous sales	<u>7,675</u>	<u>7,675</u>	<u>2,650</u>	<u>2,650</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>253</u>	<u>253</u>	<u>48</u>	<u>48</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	1,671	206,013	207,684
Support costs	<u>1,255</u>	<u>—</u>	<u>1,255</u>
	<u>2,926</u>	<u>206,013</u>	<u>208,939</u>

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

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	207,684	—	207,684	143,737
Governance costs	<u>—</u>	<u>1,255</u>	<u>1,255</u>	<u>945</u>
	<u>207,684</u>	<u>1,255</u>	<u>208,939</u>	<u>144,682</u>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>17,787</u>	<u>17,787</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,255</u>	<u>945</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	132,647	92,334
Social security costs	65	—
Employer contributions to pension plans	1,474	1,211
Other employee benefits	<u>3,000</u>	<u>—</u>
	<u>137,186</u>	<u>93,545</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: 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 2023

13. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>146,567</u>	<u>37,486</u>	<u>51,447</u>	<u>235,500</u>
Depreciation				
At 1 April 2022	–	16,523	25,574	42,097
Charge for the year	–	7,498	10,289	17,787
At 31 March 2023	<u>–</u>	<u>24,021</u>	<u>35,863</u>	<u>59,884</u>
Carrying amount				
At 31 March 2023	<u>146,567</u>	<u>13,465</u>	<u>15,584</u>	<u>175,616</u>
At 31 March 2022	<u>146,567</u>	<u>20,963</u>	<u>25,873</u>	<u>193,403</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>1,505</u>	<u>1,118</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	29	–
Trade creditors	766	–
Accruals and deferred income	1,000	6,818
Social security and other taxes	65	–
Other creditors	376	263
	<u>2,236</u>	<u>7,081</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 £1,474 (2022: £1,211).

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>94,424</u>	<u>31,640</u>	<u>(2,926)</u>	<u>123,138</u>

	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>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>245,905</u>	<u>163,716</u>	<u>(206,013)</u>	<u>203,608</u>

	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>

CLEAR Buckhaven & Methil

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	175,616	175,616
Current assets	124,138	29,228	153,366
Creditors less than 1 year	(1,000)	(1,236)	(2,236)
Net assets	<u>123,138</u>	<u>203,608</u>	<u>326,746</u>

	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>

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

CLEAR Buckhaven & Methil

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Fife Council	238	100
Neighbourly	400	400
Volunteering Matters	–	500
Miscellaneous Donations	1,572	1,448
Scotia Gas Networks	1,314	367
Bats Wood Scruffy Spots	–	500
Leven Baptist Church	–	250
Peoples Health Trust	9,429	–
Turcan Connell	4,000	–
Scottish Govt - Community Recoveries Fund/DTAS	6,800	14,400
National Lottery	51,725	47,178
Robertson Trust	10,000	10,286
Fife Council Business Support	6,515	10,310
Cycle Repair Scheme/Cycling UK	7,100	3,500
Cycling Scotland	19,573	–
Community Climate Asset Fund/KSB	–	10,730
CARES/Energy Saving Trust	–	6,227
National Lottery Climate Action/Greener Kirkcaldy	10,000	2,750
HMRC Furlough Grant	–	7,550
Community Trade Hub	13,478	1,000
The Royal Horticultural Society	–	3,850
The Scottish Council for Voluntary Organisations	29,389	16,069
CORRA Foundation	150	–
Fife Environment Trust	–	8,772
Fife Voluntary Action	8,500	9,825
Fife NHS Charity	1,775	1,775
WREN	–	500
Miscellaneous Grants	5,470	–
	<u>187,428</u>	<u>158,287</u>
Charitable activities		
Bike sales/repairs, Food produce sales, Miscellaneous sales	<u>7,675</u>	<u>2,650</u>
Investment income		
Bank interest receivable	<u>253</u>	<u>48</u>
Total income	<u>195,356</u>	<u>160,985</u>

CLEAR Buckhaven & Methil

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Project costs	41,875	16,087
Wages/salaries	132,647	92,334
Employer's NIC	65	—
Pension costs	1,474	1,211
Other employee benefits	3,000	—
Rent	—	142
Rates & water	2,863	1,153
Light & heat	2,253	1,592
Repairs & maintenance	413	7,690
Advertising	—	110
Cleaning	—	5
Motor vehicle expenses	2,036	2,406
Other professional fees	1,827	1,974
Telephone	1,265	843
Other office costs	1,306	735
Direct charitable activity 1 - depreciation	17,787	17,787
Other costs	—	463
Computer costs	—	150
Bank charges	128	—
	<u>208,939</u>	<u>144,682</u>
Total expenditure	<u>208,939</u>	<u>144,682</u>
Net (expenditure)/income	<u>(13,583)</u>	<u>16,303</u>

CLEAR Buckhaven & Methil

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Project costs	41,875	16,087
Wages/salaries	132,647	92,334
Employer's NIC	65	—
Pension costs	1,474	1,211
Other employee benefits	3,000	—
Rent	—	142
Rates & water	2,863	1,153
Light & heat	2,253	1,592
Repairs & maintenance	413	7,690
Advertising	—	110
Cleaning	—	5
Motor vehicle expenses	2,036	2,406
Other professional fees	572	1,029
Telephone	1,265	843
Other office costs	1,306	735
Direct charitable activity 1 - depreciation	17,787	17,787
Other costs	—	463
Computer costs	—	150
Bank charges	128	—
	<u>207,684</u>	<u>143,737</u>
Governance costs		
Governance costs - accountancy fees	1,255	945
	<u>208,939</u>	<u>144,682</u>
Expenditure on charitable activities		