



SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO) NUMBER:
SCO49148

GREENER ORKNEY (SCIO)

REGISTERED ON: 20TH MARCH 2019

GREENER ORKNEY (SCIO)

SCOTTISH CHARITABLE INCORPORATE ORGANISATION

FINANCIAL STATEMENTS

1 March 2023

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Greener Orkney (SCIO)

Trustees' Annual Report

Year ended 1st March 2023

The Trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 1 March 2023.

Reference and Administration Details

Registered Charity Name: Greener Orkney (SCIO)

Charity Registration Number: SCO49148

Principal Registered Office: 39 Scapa Crescent, Kirkwall, Orkney KW15 1RL

The Trustees:

Ruth Lea	Secretary
Jane Nelson	Chair
Angela Fitzpatrick	Treasurer
Jeannie Molyneux	Resigned 16 November 2022
Geoffrey Sellers	Trustee
Jeremy Nelson	Trustee
Fiona Firth	Appointed 12 July 2022
Anne Shorter	Appointed 10 November 2022

Independent Examiner: Voluntary Action Orkney

Bankers: Virgin Money, Kirkwall, Orkney

Structure, Governance & Management

The Charity (Greener Orkney (SCIO)) is a Scottish Incorporated Charitably Organisation and first registered on 20 March 2019.

The general structure of the organisation consists of **members** and **the board**. Members can appoint people to serve on the board and can take decisions on changes to the organisations' constitution itself. Those individuals serving on the board are called the Trustees. The Register of Trustees is kept by the Secretary to the Charity – Ms Ruth Lea.

Membership is open to any individual living in Orkney over the age of 16.

Recruitment and appointment of the Trustees

Prospective Trustees are required to complete a register of interest proforma and be interviewed by the Chair plus one other Trustee before joining Greener Orkney (SCIO). They will then need to stand for election at the next AGM. Any other Trustee or Member of Greener Orkney (SCIO) can stand for election at the same time. The minimum number of trustees is five and the quorum for board meetings is four charity trustees, present in person or online.

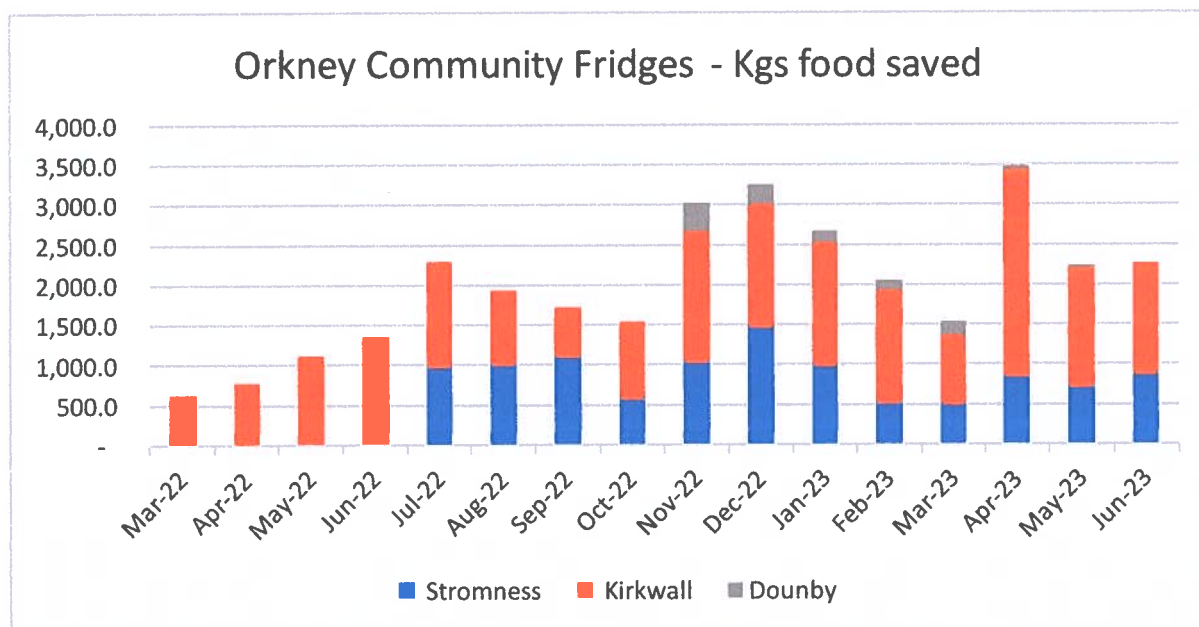
Objectives and Activities

The Charitable objectives of Greener Orkney (SCIO) are twofold. One is the advancement of environmental protection by reducing Orkney's carbon footprint and raising awareness of climate change among the community. The other is the advancement of education by presenting workshops, lectures, and lessons on a range of environmental matters to improve the community's knowledge of climate change and how they can make a difference.

Achievements and Performance 2022/2023

Community Fridges

During the period under review Greener Orkney opened and operated three community fridges on the Orkney mainland. The first was in Kirkwall (March 2022), Stromness (July '22) and Dounby (Nov '22). These have been successful in reducing the amount of food going into landfill which is the main purpose of our community fridges. The following graph shows the amount of food by each community fridge which has been saved from landfill. As at the end of June this was the equivalent of 75,000 meals saved.



We continue to run the three community fridges and to train new volunteers who come forwards. We have added Tesco to the list of shops who donate to us, picking up when they have any surplus food. We continue to be supported by all the Co-ops, Fletts, Donaldsons, Argos, Bruces Stores, Wilsons, JW Gray, as well as by other ad-hoc donations.

Other Projects

We launched our new website, which has been a benefit to the organisation and has helped us recruit new members. The membership number has increased from about 50 at the start of the year to just over 100 members.

The most successful project in the past year (with the financial support from the Community Led Development Fund) has been the slow cooker project, which was run over the winter to counteract the increase in utility bills by reducing the amount of energy needed to cook meals. There was also the option of receiving a specialist cookbook which was taken up by several applicants. Anyone could apply for a slow cooker, though priority was given to families with young children, elderly people, and low-income residents. More than three hundred slow cookers were distributed.

Beach Cleans

We have increased the number of beach cleans undertaken throughout the year and have also started to gather data which goes to the Scottish Islands Federation (SIF) Marine Litter Working Group, of which Greener Orkney is a member. This is also linked to the Marine Conservation Society Beach Watch team, used in campaigning to remove plastic from products.

Events since the end of the Accounting Period

Bag the Bruck

This year also saw Greener Orkney take on the organisation of Bag the Bruck. In the month of April. In total over 820 bags of bruck were collected and over 1,000 pairs of gloves were distributed in addition to the 19 groups who provided their own gloves. There were also some bags of items for recycling brought back this time which is good news.

11 schools, 6 businesses, 25 community groups and 21 individuals took part in over 63 different events. Thanks to everyone who helped, in particular Cooke Aquaculture Scotland for their generous donation. Also, all the building supply firms in Hatston who provided packets of gloves. Thanks also to the Waste and Recycling team at OIC, the outer island haulers and Scottish Sea Farms, who picked up some extra-large loads.

Finally, thanks to Shona Garson who worked behind the scenes to send out all the packs and gather results.

Plans for Future Periods – 2022/2023

Community Fridges

We have a plan to try and expand the range of food and products available in the community fridges to offer plastic free alternatives where appropriate locally. We aim to carry out a small pilot 'Food Hub' project in September 2023, for which we have received a grant of £5,000.

Independent Examiner's Report to the Trustees of Greener Orkney SCIO,
registered charity number SC049148.

I report on the accounts of the charity for the year ended 1 March 2023, set out on
pages

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Name David Campbell

Address VAO

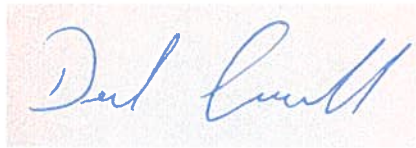
Anchor Buildings, 6 Bridge Street

Kirkwall. Orkney

KW15 1HR

Date 20/10/2023

Signed

A rectangular area containing a handwritten signature in blue ink. The signature appears to read "David Campbell".

Greener Orkney (SCIO)

SC049148



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	02	03	22		01	03	23

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,361				1,361	12
Legacies					-	-
Grants		11,957			11,957	3,667
Receipts from fundraising activities	465				465	1,192
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	80				80	1
					-	-
A1 Sub total	1,906	11,957	-	-	13,863	4,872
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	1,906	11,957	-	-	13,863	4,872
A3 Payments						
Expenses for fundraising activities	10	318			328	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	576	13,301			13,877	1,484
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	60				60	120
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	646	13,619	-	-	14,265	1,604
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	646	13,619	-	-	14,265	1,604
Net receipts / (payments)	1,260	(1,662)	-	-	(402)	3,268
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	1,260	(1,662)	-	-	(402)	3,268

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,011	5,613	-	-	6,624	3,356
	Surplus / (deficit) shown on receipts and payments account	1,260	(1,662)	-	-	(402)	3,268
						-	-
						-	-
	Cash and bank balances at end of year	2,271	3,951	-	-	6,222	6,624
	(Agree balances with receipts and payments account(s))						

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity

Restricted funds -
 Community Fridge
 Tesco Groundworks
 WEEE (Waste from Electrical & Electronic Equipment) funding
 Slow Cooker Project
 Climate change
 Food Hub

C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Due to Greener Orkney purchasing a number of items (slow cookers) online in order to get the best prices and quantities available, 4 trustees received reimbursed expenditure of £9,217 during the year (2022: £zero)		

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations rcvd	1,361				1,361	12
					-	
					-	
Total	1,361	-	-	-	1,361	12

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Tesco			-	-
WEEE			-	667
Community Fridge		1,334	1,334	3,000
Slow Cooker Project - Scottish Government		5,423	5,423	
Climate Change		200	200	
FoodHub		5,000	5,000	
			-	
Total	-	11,957	11,957	3,667

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank interest	80				80	1
Total	80	-	-	-	80	1

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
12 days of Christmas project	-				-	17
Advertising/publications	42	200			242	893
Litter Picking					-	312
Membership	25				25	25
Insurance	240				240	187
Photography					-	50
Electricity	56				56	
AGM costs	174				174	
Cleaning	22				22	
Room hire	17				17	
Community Fridge		3,394			3,394	
Groundworks		1,068			1,068	
WEEE		629			629	
Slow cookers and recipe books		8,010			8,010	
Total	576	13,301	-	-	13,877	1,484

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,361				1,361	12
Legacies					-	
Grants					-	
Receipts from fundraising activities	465				465	1,192
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	80				80	1
Sub total	1,906	-	-	-	1,906	1,205
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,906	-	-	-	1,906	1,205
Payments						
Expenses for fundraising activities	10				10	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	576				576	430
Grants and donations					-	
Governance costs:						
Audit / independent examination	60				60	120
Preparation of annual accounts					-	
Legal costs					-	
Sub total	646	-	-	-	646	550
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	646	-	-	-	646	550
Net receipts / (payments)	1,260	-	-	-	1,260	655
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,260	-	-	-	1,260	655

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity

Greener Orkney (SCIO)

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Additional analysis (3)

6 Breakdown of restricted funds

	Groundworks	WEEE	Community Fridge	Slow Cooker Project	Climate Change	Food Hub	Total restricted funds	Total restricted funds last period
Receipts								
Donations							-	
Legacies							-	
Grants	-		1,334	5,423	200	5,000	11,957	3,667
Receipts from fundraising activities							-	
Gross trading receipts							-	
Income from investments other than land and buildings							-	
Rents from land & buildings							-	
Gross receipts from other charitable activities							-	
Sub total	-	-	1,334	5,423	200	5,000	11,957	3,667
Receipts from asset & investment sales								
Proceeds from sale of fixed assets							-	
Proceeds from sale of investments							-	
Sub total	-	-	-	-	-	-	-	-
Total receipts	-	-	1,334	5,423	200	5,000	11,957	3,667
Payments								
Expenses for fundraising activities							-	
Gross trading payments							-	
Investment management costs							-	
Payments relating directly to charitable activities	1,068	947	3,394	8,010	200	-	13,619	1,054
Grants and donations							-	
Governance costs:							-	
Audit / Independent examination							-	
Preparation of annual accounts							-	
Legal costs							-	
Sub total	1,068	947	3,394	8,010	200	-	13,619	1,054
Payments relating to asset and investment movements								
Purchases of fixed assets							-	
Purchase of investments							-	
Sub total	-	-	-	-	-	-	-	-
Total payments	1,068	947	3,394	8,010	200	-	13,619	1,054
Net receipts / (payments)	(1,068)	(947)	(2,060)	(2,587)	-	5,000	(1,662)	2,613
Transfers to / (from) funds								
Surplus / (deficit) for year	(1,068)	(947)	(2,060)	(2,587)	-	5,000	(1,662)	2,613

Nature and purpose of funds

Community Fridge – Funding received in order to establish a community fridge, space where surplus food is shared for free, bringing people together to eat, connect, learn new skills and reduce food waste.

Tesco Groundworks - funding received in order to establishment of a website and to promote green recovery issues through new social media platforms.

WEEE (Waste from Electrical & Electronic Equipment) funding - funding received from XSResources to encourage community engagement, data collation and reporting & marketing support

Slow Cooker Project - Pay and claim grant funding received to advertise and distribute slow cookers in order to reduce household carbon footprint and energy use and raise awareness of energy efficient cookery.

Climate Change Festival - Funding received to host a talk about food waste in Orkney and to host an open evening at the Stromness Community Fridge as well as engaging with the community and raising awareness

Foodhub - Funding received to run a 'Food Skills Project'

Financial Review

Statement of Financial Position and Financial Review of the Year to 1st March 2023

Greener Orkney (SCIO) holds all assets in the form of cash balances within the current bank account to enable ease of disbursement of funds.

Six grants were received in the year totalling £11,957, and a further £2,645 was received after the end of the year relating to the third tranche of costs for the Slow Cooker project. The largest items of expenditure related to the Slow Cooker project where we spent just over £8,000 out of a possible £10,000 grant. The project costs were less than budgeted because Tesco was able to source slow cookers for us at a greatly reduced cost.

On 1st March 2023 the bank account held a balance of £6,222 of which £3,951 was restricted and £2,271 was unrestricted.

Statement of Cash Flows

In the year to 1st March 2023, Greener Orkney received total receipts of £13,863 and made total payments of £14,264 resulting in the bank balance decreased in the period by £402.

Unrestricted receipts during the year amounted to £1,906 and payments amounted to £646 resulting in a surplus of £1,260.


Restricted funds relate to five projects, four of which have available funds amounting to a total of £6,528. The Slow Cooker project restricted funds were in deficit at 1st March 2023, pending receipt of the final tranche of funding in the amount of £2,645 for which a claim was submitted on 6th March 2023 and funds received on 22nd March 2023.

Brief Statement on the Charity's Policy on Reserves

Greener Orkney (SCIO) has no explicit reserves policy. It is to be expected that policies will develop as the charity progresses.

Declaration

The Trustees declare that they have approved the Trustees annual report for the reporting period March 2022 to 1st March 2023 as above. Signed on behalf of the Charity's Trustees.

Signature	
Full Name(s)	ANGELA FITZPATRICK
Position (e.g. Chair)	TREASURER
Date	7/10/23