



SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO) NUMBER:  
SCO49148

GREENER ORKNEY (SCIO)

REGISTERED ON: 20<sup>TH</sup> MARCH 2019

GREENER ORKNEY (SCIO)

SCOTTISH CHARITABLE INCORPORATE ORGANISATION

FINANCIAL STATEMENTS

1 March 2024

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## **Greener Orkney (SCIO)**

### **Trustees' Annual Report**

**Year ended 1<sup>st</sup> March 2024**

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**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 2024.**

#### **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:**

<b>Ruth Lea</b>	<b>Secretary</b>
<b>Jane Nelson</b>	<b>Chair</b>
<b>Angela Fitzpatrick</b>	<b>Treasurer</b>
<b>Geoffrey Sellers</b>	<b>Trustee</b>
<b>Jeremy Nelson</b>	<b>Trustee</b>
<b>Fiona Firth</b>	<b>Trustee</b>
<b>Anne Shorter</b>	<b>Trustee – Resigned 10 April 2023</b>
<b>John Foulis</b>	<b>Trustee – Appointed 23 May 2023</b>
<b>Craig Dibb</b>	<b>Trustee – Appointed 30 May 2023</b>

**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.

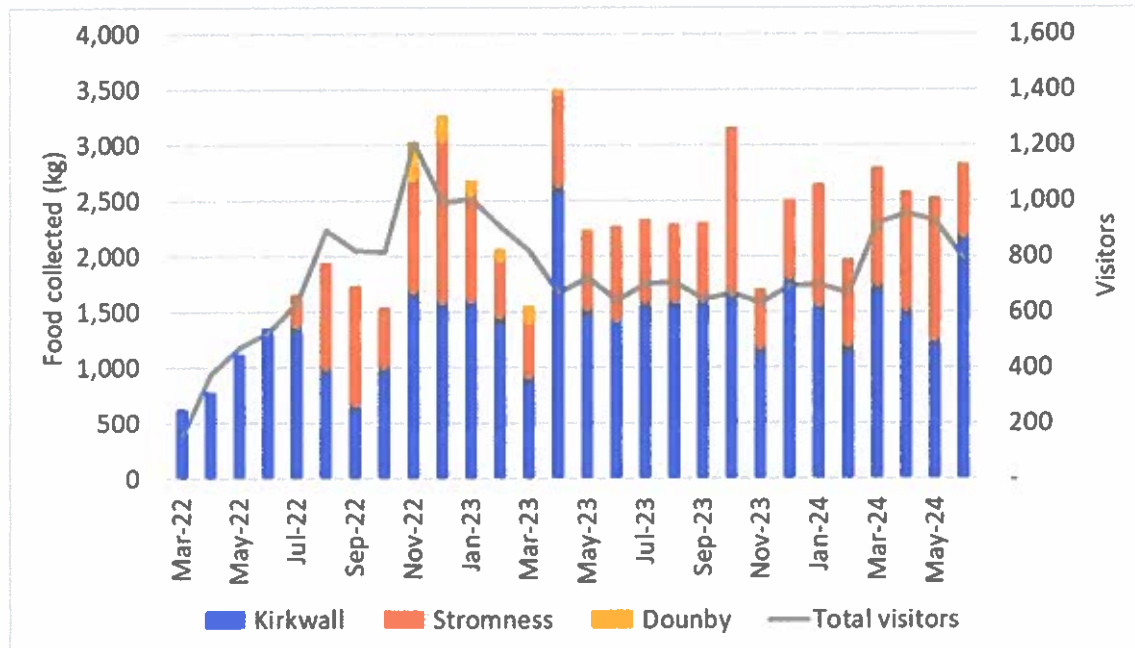
## Achievements and Performance 2023/2024

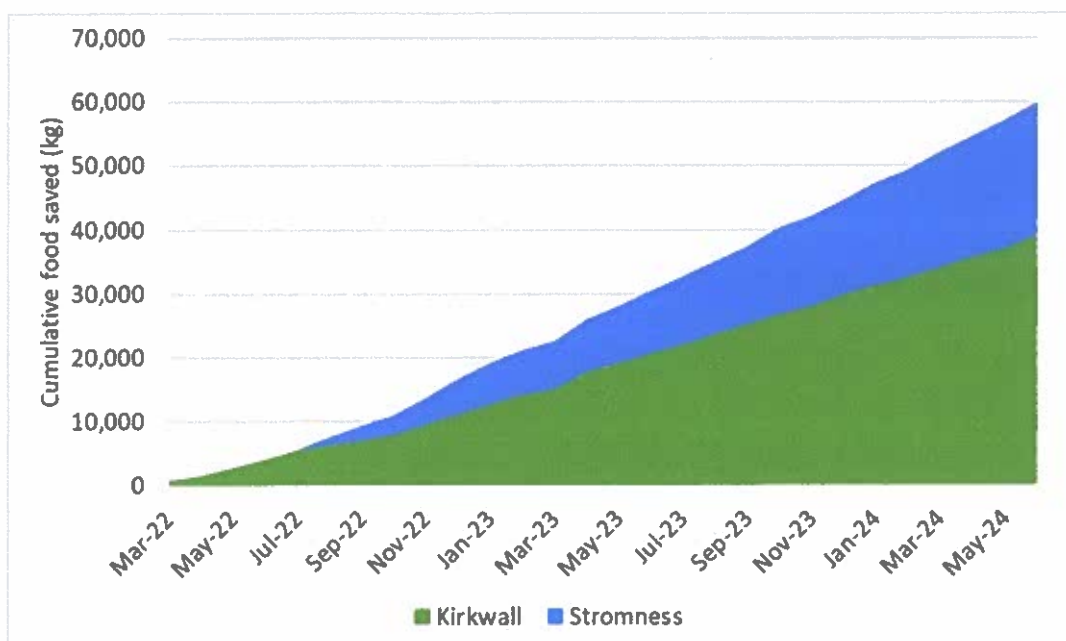
### Community Fridges

In terms of expenditure the total spent was £6,964. Running the community fridges cost £1,501. We pay for the electricity in both Stromness and Kirkwall and there are other costs towards consumables and for transporting food from wholesalers etc.

This year saw continued success in running the community fridges in Kirkwall and Stromness, although the Dounby community fridge closed in the summer of 2023 due to takeover of Co-op by Asda who do not support community fridges.

As at the end of June 2024 the Community Fridges had saved over 60 tonnes of food from being wasted, the equivalent of 145,000 meals.





The trustees continue to work with members to support the operations of the community fridges. Many of our members are volunteers at the community fridges in the evenings and at lunchtimes and we are also supported by several members who collect the food donations from the supermarkets and wholesaler organisations in Kirkwall and Stromness. We are lucky to be able to run the Kirkwall Community Fridge from the ORSAS community space in Kirkwall and at the donated premises in Stromness.

### **The Stromness Refillery**

Prior to the start of the year in question we received £5,000 ‘Food Hub’ grant from the Co-op to start up a refillery, which opened in the Stromness premises in May 2024. Setup costs of £3,428 to the end of Feb 24 were allocated to this activity.

We ran an initial questionnaire to establish if there was sufficient demand at the 2023 County Show and there was strong support within the community. The County Show costs were £360 less £90 from Orkney Zero Waste for their share of the tent, and we raised £38 in donations. The net cost was therefore £231. We used the opportunity to highlight the work of Greener Orkney and ran a popular “beach clean” for small children.

### **Bag the Bruck and beach cleans**

The spring of 2023 saw Greener Orkney take on running the Bag the Bruck spring clean of the Orkney beaches and coastline. This was the first time Greener Orkney had managed the process. The other parties involved were Orkney Islands Council, Cooke Aquaculture (who gave a grant of £500) and Scottish Sea Farms who assisted with picking up large pieces of fishing litter.

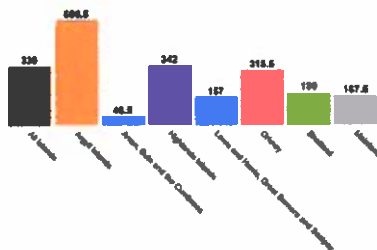
Total beach clean related costs were £947 including paying £500 to an administrator who had run it in previous years.

Greener Orkney worked closely with the Scottish Islands Federation on their Marine Litter Working Group and have a representative on that group. In 2023 Greener Orkney undertook over 30 beach cleans and documentation of marine litter.

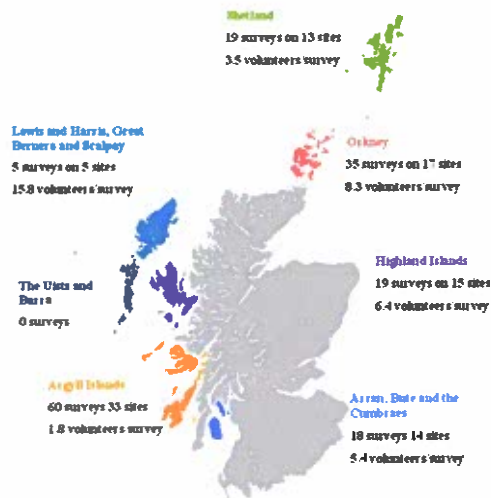
The results of this can be seen on the chart below.



Map summarising the distribution of survey effort across the Scottish Island Regions in 2023. Credit: Marine Conservation Society.



Average Scottish Island litter abundance per 100m stretch for each island group and for the Scottish mainland



Greener Orkney is run by its trustees and has over 130 members. Our administration costs are mainly to pay for the insurance and the website licences and support contract. In 2023 we also held a strategy meeting in Kirkwall and are focusing on the community fridges to help reduce Orkney's CO<sub>2</sub> and on beach cleans to improve the marine environment around Orkney.

## Events since the end of the Accounting Period

Since the end of the accounting period, we were successful in our application for funds from the Marine Fund Scotland to assist with a project to identify 'What is on the northern Orkney Islands Coastline' with the grant of up to £40,000. This will enable Greener Orkney to use part-time Marine Litter Officers to carry out the activities while working with local organisations in Westray, North Ronaldsay, Sanday and Stronsay to gather information and to remove litter throughout the winter months. This project runs until the 31<sup>st</sup> March 2025

We have also engaged in a joint project with Stromness Community Garden and Incredible Edible Stromness. The project team obtained grant funding to buy a cargo bike which is used to collect and transport food to the community fridge as well as other carbon-reducing tasks such as collecting seaweed for fertiliser and recycling cardboard from the Community Fridge.

## Plans for Future Periods – 2023/2024

### Community Fridges

Keeping the Community Fridges running involves significant time from trustees who look after the rotas as well as maintaining the fridges, training and communicating with the volunteers. Food supplies are changing due to the economic environment and the impact of

inflation, which needs constant monitoring. This year we hope to build on earlier lessons to provide more food through the community fridges at Christmas.

We are still in the early stages of running the Stromness Refillery.

### **Beach Cleaning**

Due to the successful grant from the Marine Fund Scotland we will be focusing on the northern Orkney isles. This is exciting as, aside from Bag the Bruck, most Greener Orkney beach cleaning activities have been limited to the Orkney mainland.

We continue to work with the established beach cleaning groups in Stromness, at Scapa Beach and elsewhere in Orkney.

## Financial Review

### Statement of Financial Position and Financial Review of the Year to 1st March 2024

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

Grants of £3,645 were received which included the final £1000 from the Coop for starting the community fridges and £2,645 from Orkney Islands Council towards the Slow Cooker Project which took place the previous year. Around £800 was received in donations from the public and a donation of £500 was received from the Stromness Baptist Church and another £500 from Cooke Aquaculture towards the beach cleaning activities of Bag the Bruck. £2,087 was raised from our week at the Blue Door and £480 from bank interest.

On 1<sup>st</sup> March 2024 the bank account had a balance of £7,360.66 of which £2,610.32 was restricted in use and £4,750.34 was unrestricted.

### Statement of Cash Flows

In the year to 1st March 2024, Greener Orkney had income of £8,102.31 and outgoings of £6,964.30. The bank balance increased in the period by £1,138.01.

### 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.

### Details of any Deficit

There are no deficits to report.

### Declaration

*The Trustees declare that they have approved the Trustees annual report for the reporting period March 2023 to 1<sup>st</sup> March 2024 as above. Signed on behalf of the Charity's Trustees.*

Signature	
Full Name(s)	ANGELA FITZPATRICK
Position (e.g. Chair)	TREASURER
Date	9/11/24

**Greener Orkney SCIO**

**SC049148**

**Independent Examiner's Report to the Trustees of Greener Orkney SCIO**

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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Signed Kathryn Beharie

Date 15-11-2024

Name Kathryn Beharie  
Address Voluntary Action Orkney  
'Anchor Buildings'  
6 Bridge Street  
Kirkwall  
KW15 1HR



## 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	23		01	03	24

## 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 £
<b>A1 Receipts</b>						
Donations	1,262	500			1,762	1,361
Legacies					-	-
Grants		3,645			3,645	11,957
Receipts from fundraising activities	2,215				2,215	465
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	481				481	80
<b>A1 Sub total</b>	<b>3,958</b>	<b>4,145</b>	<b>-</b>	<b>-</b>	<b>8,103</b>	<b>13,863</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,958</b>	<b>4,145</b>	<b>-</b>	<b>-</b>	<b>8,103</b>	<b>13,863</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	386				386	328
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,033	5,485			6,518	13,877
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	60				60	60
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>A3 Sub total</b>	<b>1,479</b>	<b>5,485</b>	<b>-</b>	<b>-</b>	<b>6,964</b>	<b>14,265</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,479</b>	<b>5,485</b>	<b>-</b>	<b>-</b>	<b>6,964</b>	<b>14,265</b>
<b>Net receipts / (payments)</b>	<b>2,479</b>	<b>(1,340)</b>	<b>-</b>	<b>-</b>	<b>1,139</b>	<b>(402)</b>
<b>A5 Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>2,479</b>	<b>(1,340)</b>	<b>-</b>	<b>-</b>	<b>1,139</b>	<b>(402)</b>

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	2,271	3,951	-	-	6,222	6,624
	Surplus / (deficit) shown on receipts and payments account	2,479	(1,340)	-	-	1,139	(402)
						-	-
	Cash and bank balances at end of year	4,750	2,611	-	-	7,361	6,222
	(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
	ANGELA FITZPATRICK	9/11/24

**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  
 Food Hub  
 Bag the Bruck

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			

**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	£
4 Trustees received a total of £979 reimbursed expenses this year. (2023: 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)	

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

## Greener Orkney (SCIO)

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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	1,262	500			1,762	1,361
					-	
					-	
<b>Total</b>	<b>1,262</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>1,762</b>	<b>1,361</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Fridge		1,000	1,000	1,334
Slow Cooker Project - Scottish Government		2,645	2,645	5,423
Climate Change		-	-	200
FoodHub		-	-	5,000
			-	
<b>Total</b>	<b>-</b>	<b>3,645</b>	<b>3,645</b>	<b>11,957</b>

## 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	481				481	80
					-	
<b>Total</b>	<b>481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481</b>	<b>80</b>

## 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 £
Refillery	47	3,309			3,356	-
Advertising/publications	97	225			322	242
Litter Picking	447	356			803	-
Membership	40				40	25
Insurance	249				249	240
Stationary/Postage/Office/Telephone/Website	38	127			163	-
Electricity		241			241	56
AGM costs	74				74	174
Cleaning		58			58	22
Room hire	20				20	17
Community Fridge	23	934			957	3,394
Groundworks		120			120	1,068
WEEE		58			58	629
Slow cookers and recipe books		57			57	8,010
					-	
<b>Total</b>	<b>1,033</b>	<b>5,485</b>	<b>-</b>	<b>-</b>	<b>6,518</b>	<b>13,877</b>

**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
<b>Receipts</b>						
Donations	1,262				1,262	12
Legacies					-	
Grants					-	
Receipts from fundraising activities	2,215				2,215	1,182
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	481				481	1
<b>Sub total</b>	<b>3,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,958</b>	<b>1,205</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,958</b>	<b>1,205</b>
<b>Payments</b>						
Expenses for fundraising activities	386				386	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,033				1,033	430
Grants and donations					-	
Governance costs:						
Audit / independent examination	60				60	120
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>1,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,479</b>	<b>550</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,479</b>	<b>550</b>
<b>Net receipts / (payments)</b>	<b>2,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,479</b>	<b>655</b>
<b>Transfers to / (from) funds</b>					<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>2,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,479</b>	<b>655</b>

**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

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Groundworks	WEEE	Community Fridge	Slow Cooker Project	Bag the Bruck	Food Hub	Total restricted funds	Total restricted funds last period
<b>Receipts</b>								
Donations					500		500	
Legacies							-	
Grants	-		1,000	2,645	-	-	3,645	11,957
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							-	
<b>Sub total</b>	-	-	1,000	2,645	500	-	4,145	11,957

<b>Receipts from asset &amp; investment sales</b>								
Proceeds from sale of fixed assets							-	
Proceeds from sale of investments							-	
<b>Sub total</b>	-	-	-	-	-	-	-	-
<b>Total receipts</b>	-	-	1,000	2,645	500	-	4,145	11,957

<b>Payments</b>								
Expenses for fundraising activities							-	
Gross trading payments							-	
Investment management costs							-	
Payments relating directly to charitable activities	120	58	1,323	57	500	3,427	5,485	13,619
Grants and donations							-	
Governance costs:							-	
Audit / independent examination							-	
Preparation of annual accounts							-	
Legal costs							-	
<b>Sub total</b>	120	58	1,323	57	500	3,427	5,485	13,619

<b>Payments relating to asset and investment movements</b>								
Purchases of fixed assets							-	
Purchase of investments							-	
<b>Sub total</b>	-	-	-	-	-	-	-	-
<b>Total payments</b>	120	58	1,323	57	500	3,427	5,485	13,619
<b>Net receipts / (payments)</b>	(120)	(58)	(323)	2,588	-	(3,427)	(1,340)	(1,662)

<b>Transfers to / (from) funds</b>							-	
<b>Surplus / (deficit) for year</b>	(120)	(58)	(323)	2,588	-	(3,427)	(1,340)	(1,662)

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.
Bag the Bruck - Donation received from Cooke Aquaculture for Bag the Bruck equipment & expenses.
Foodhub - Funding received to run a 'Food Skills Project'