



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 2025

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Greener Orkney (SCIO)

Trustees' Annual Report

Year ended 1st March 2025

The Trustees, present their report and the financial statements of the charity for the year ended 1 March 2025.

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
Angela Fitzpatrick	Chair
Jane Nelson	Treasurer
Geoffrey Sellers	Trustee
Jeremy Nelson	Trustee
Fiona Firth	Trustee
John Foulis	Trustee
Craig Dibb	Trustee – Resigned 09 November 2024

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 2024/25

Community Fridges

This year saw continued success in running the Kirkwall and Stromness Community Fridges. In the period from March 2024 to the end of February 2025 together we saved over 26 tons of food and were visited by 11,000 people. Since the start of the fridges, we've saved nearly 90 tons of food – that's the weight of a large orca, or the equivalent of over 200,000 meals.

We also added a refillery to the Stromness community fridge offering Bio-D products and it has proved popular for people who can refill their liquid containers, such as washing up liquid and laundry detergent in a zero-waste way. The twenty litre containers we have are sent back to be cleaned and refilled once empty. The refillery shelving and setup cost was financed by a £6,000 grant from the Co-op and Hubbub, which also contributed to the cost of running the fridges.

A partnership project with Stromness Community Garden and Incredible Edible Stromness continues to develop as we find carbon-reducing uses for the cargo bike that will help our three organisations.

The fridges don't cost much to run, about £1000 a year, but we have spent the initial funding and now need to find finance going forward. We recently introduced a recommended donation of 50p per visitor and will continue to look for grants or sponsorship so we can continue these vital services.

Beach Cleaning

Beach cleaning and other litter-picks remain core activities for Greener Orkney. In 2025 we ran Bag-the-Bruck for the third time, averaging two litter picks every day in April and resulting in 750 bags of litter being collected. We also started last year, and recently completed, a major project costing over £34,000 financed by Marine Fund Scotland. In partnership with the Scottish Islands Federation, we analysed litter on several island sites.

Events since the end of the Accounting Period

Repair Café

In May 2025 we received a grant of £1,468 to enable us to set up and run repair cafes in Orkney. Stromness proved the best place to start and following the first one on 10th May, a monthly event has been held on a Saturday ever since. We are now branching out in other locations and hope to make repair cafes accessible to everyone in Orkney in the future.

Circular Economy

Greener Orkney are among the founding members of the Orkney Circular Economy Network. So far, we have launched an online resource hosted by the Highland and Islands Climate Hub to help people find repair and reuse options, such as upcycling workshops and donation points. The purpose of the network is to share knowledge and build a more resilient, sustainable future.

Plans for Future Periods

Greener Orkney has been running for six years and become an organisation providing unique services to Orkney that are vital for today as well as the future. We feel that 2025 onwards is the time to strengthen the charity, bring more people on board as trustees with the vision to help us grow and meet the next challenges.

Financial Review

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 £18,280 were received during the year for projects such as 'Bag the Bruck', 'Beach clean up and BBQ' and 'What is the Orkney Coastlines' as well as to purchase a drone, bikes and related equipment.

On 1st March 2025 the bank account held a balance of £8,328 (2024: £7,360) of which £3,436 (2024: £2,610) was restricted and £4,892 (2024: £4,750) was unrestricted.

In the year to 1st March 2025, Greener Orkney had receipts of £26,374 (2024: £8,102) and expenditure of £25,406 (2024: £4,750). The bank balance increased in the period by £968 (2024: £1,139)

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 2nd March 2024 to 1st March 2025 as above. Signed on behalf of the Charity's Trustees.

Signature	Jane E Nelson
Full Name(s)	JANE E. NELSON
Position (e.g. Chair)	FINANCIAL TRUSTEE.
Date	11 / 10 / 2025

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 2025 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 29/10/2025

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	24		01	03	25

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	958	154			1,112	1,762
Legacies					-	-
Grants		18,280			18,280	3,645
Receipts from fundraising activities					-	2,215
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	982	6,000			6,982	481
A1 Sub total	1,940	24,434	-	-	26,374	8,103
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	1,940	24,434	-	-	26,374	8,103
A3 Payments						
Expenses for fundraising activities					-	386
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,726	23,608			25,334	6,518
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	72				72	60
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	1,798	23,608	-	-	25,406	6,964
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	1,798	23,608	-	-	25,406	6,964
Net receipts / (payments)	142	826	-	-	968	1,139
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	142	826	-	-	968	1,139

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	4,750	2,610	-	-	7,360	6,221
	Surplus / (deficit) shown on receipts and payments account	142	826	-	-	968	1,139
						-	-
	Cash and bank balances at end of year	4,892	3,436	-	-	8,328	7,360
(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
<i>Jane E Nelson</i>	JANE E. NELSON	11/10/2025

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
 Food Hub
 Bag the Bruck
 H&I Climate Fund
 Offshore Windfarm
 Cycling UK
 MFS Project
 Trustees Loan for MFS project

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

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)

C4b Trustee expenses - details

Number of trustees	£
3 Trustees received a total of £1976 reimbursed expenses this year. (2025: 4 trustees, £979)	

C5 Transactions with trustees and connected persons

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

C6 Other information

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	958	154			1,112	1,762
					-	
					-	
Total	958	154	-	-	1,112	1,762

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Fridge		-	-	1,000
Slow Cooker Project - Scottish Government		-	-	2,645
FoodHub		-	-	
Bag the Bruck		886	886	
H&I Climate Fund		150	150	-
Offshore Windfarm		500	500	-
Cycling UK		4,784	4,784	
MFS Project		11,960	11,960	
Total	-	18,280	18,280	3,645

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	211				211	481
Refillery income	771				771	-
MFS Project - trustee loan	-	6,000			6,000	-
Total	982	6,000	-	-	6,982	481

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		1,294			1,294	3,356
Advertising/publications	144	74			218	322
Litter Picking	977				977	803
Membership	45				45	40
Insurance	302				302	249
Stationary/Postage/Office/Telephone/Website	58	280			338	163
Electricity	35	395			430	241
AGM costs	147				147	74
Cleaning					-	58
Room hire	18				18	20
Community Fridge		983			983	957
Groundworks		215			215	120
Food Hub					-	58
Offshore Wind		499			499	
Bag the Bruck		886			886	
MFS Project		18,917			18,917	
H&I Climate fund		65			65	57
Total	1,726	23,608	-	-	25,334	6,518

Additional analysis (3)

6 Breakdown of restricted funds

	Groundworks	H&I Climate Fund	Community Fridge	Offshore windfarm	Bag the Bruck	MFS Trustees Loan	MFS Project	Cycling UK	Food Hub	Total restricted funds	Total restricted funds last period
Receipts											
Donations	98		58							154	500
Legacies										-	-
Grants		150		500	888		11,980	4,784		18,280	3,845
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						6,000				6,000	-
Sub total	98	150	58	500	888	6,000	11,980	4,784	-	24,434	4,145
Receipts from asset & investment sales											
Proceeds from sale of fixed assets										-	-
Proceeds from sale of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total receipts	98	150	58	500	888	6,000	11,980	4,784	-	24,434	4,145
Payments											
Expenses for fundraising activities										-	-
Gross trading payments										-	-
Investment management costs										-	-
Payments relating directly to charitable activities	419	65	1,071	499	888		18,917		1,751	23,608	5,485
Grants and donations										-	-
Governance costs:										-	-
Audit / independent examination										-	-
Preparation of annual accounts										-	-
Legal costs										-	-
Sub total	419	65	1,071	499	888	-	-	-	1,751	23,608	5,485
Payments relating to asset and investment movements											
Purchases of fixed assets										-	-
Purchase of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total payments	419	65	1,071	499	888	-	-	-	1,751	23,608	5,485
Net receipts / (payments)	(321)	85	(1,015)	1	-	6,000	11,980	4,784	(1,751)	826	(1,340)
Transfers to / (from) funds											
Surplus / (deficit) for year	(321)	85	(1,015)	1	-	6,000	11,980	4,784	(1,751)	826	(1,340)
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.

Bag the Bruck - Donation received from Cooke Aquaculture for Bag the Bruck equipment & expenses.

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

H&I climate Fund - Funding received to 'run a beach clean and a hold a BBQ'

Offshore Windfarm - Funding received to 'purchase a drone'

Cycling UK - Funding received to purchase 'bikes and equipment'

MFS Trustees Loan - Loan from Trustees to allow the MFS project to get started, default is expected to be cleared by the end of the next financial year.

MFS Project - Funding for 'What is the Orkney Coastlines' Project over financial years 24-25. Deficit is due to pay and claim grant, deficit is expected to be cleared by the end of the next financial year.

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	958				958	12
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	1,192
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	982				982	1
Sub total	1,940	-	-	-	1,940	1,205
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,940	-	-	-	1,940	1,205
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,726				1,726	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	72				72	60
Preparation of annual accounts					-	
Legal costs					-	
Sub total	1,798	-	-	-	1,798	60
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,798	-	-	-	1,798	60
Net receipts / (payments)	142	-	-	-	142	1,145
Transfers to / (from) funds					-	
Surplus / (deficit) for year	142	-	-	-	142	1,145
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						