

REGISTERED COMPANY NUMBER: SC278907 (Scotland)
REGISTERED CHARITY NUMBER: SC029319

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2022
for
The Green Team (Edinburgh and Lothians) Limited
(A company limited by guarantee)

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(A company limited by guarantee)
Registered Number: SC278907

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for the Year Ended 31 December 2022

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The Green Team (Edinburgh and Lothians) Limited
(A company limited by guarantee)
Registered Number: SC278907

Report of the Directors for the Year Ended 31 December 2022

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC278907 (Scotland)

Registered Charity number
SC029319

Registered and principal office
Tynecastle High School
2 McLeod Street
Edinburgh
EH11 2ND

The trustees and officers serving during the year and since the year end are as follows:

Directors	
Hamish Wood	Chair
Lorna Street	
Gavin Crosby	
Julie Ellam	
Janet Forbes	Treasurer
Zoe Langford	
Lisa Talbot	Minutes Secretary
Anne-Marte Bergseng	
Johanna Dollerson	

Company Secretary
Zoe Langford

Chief Executive
Penny Radway

Independent Examiner
Stanley Wynd

Bankers
The Co-operative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Report of the Directors (continued) for the Year Ended 31 December 2022

A word from the Chair, Hamish Wood

2022 proved to be a challenging year on many fronts, with three particularly pertinent to the Green Team: a nature crisis, a cost of living crisis and a mental health crisis. Given that background, I am delighted that the Green Team had such a productive year, delivering over 2,000 hours of programme activities, with more than 1,800 young people taking part in our programmes and over 4,000 volunteer hours supporting young people or undertaking conservation tasks.

The benefits to mental health of getting outside and experiencing the environment are well recognised. The feedback from our participants, parents and teachers is consistently positive - making clear the benefits of our activities, how much they are valued and enjoyed.

We had to hold our first two Board meetings of the year remotely due to Covid but it was a huge relief to be able to hold subsequent meetings in person as the discussions are always far more rewarding. We also got together for our annual strategy day with focussed discussions on three key topics and full participation from all attending.

We prepared ourselves to say goodbye to Zoe Langford who served as a Trustee since 2016 and announced her intention to step down in 2023. On behalf of the Board, I would like to thank her for her hard work as a Trustee and am pleased that she will continue to be involved with the Green Team in the future.

I was honoured to be voted in as the Chair to take over from Lorna who will be a very hard act to follow. I would like to personally, and on behalf of the Board, thank Lorna for her four years as Chair and we are delighted she is staying on as a Trustee. Finally, thank you to Penny, all Green Team staff and volunteers for all their efforts in what was a highly productive year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 26th January 2005. The company is governed by its Articles of Association. As at 31st December 2022 there were 38 members of the company.

The charitable company was formed to take over the activities of The Green Team, an unincorporated charity, which it did on 1st February 2005. This established name continues to be used as the operating name of the charitable company.

Recruitment and appointment of new directors

The directors of the company are also charity trustees for the purposes of charity law and there is no maximum number of directors. Directors may be appointed by the Board as it sees fit but at each AGM a third of the directors must retire by rotation, although they may offer themselves for re-election.

The charity regularly reviews the composition of its Board to identify any skills gaps. The most recent analysis identified that the Board was fit for purpose but identified areas which could be strengthened to further reflect the wide range of stakeholders involved.

Induction and training of new directors

New directors joining the Board are provided with an induction pack and given an appropriate briefing on their obligations under charity and company law, as well as the contents of the Articles of Association. Directors are signposted to the Office of Scottish Charity Regulator's (OSCR) 'Guidance for Charity Trustees' and receive briefing sessions relating to their duties under the Charities and Trustee Investment (Scotland) Act 2005. They also receive training around Safeguarding and Child Protection Policies and Procedures.

Report of the Directors (continued) for the Year Ended 31 December 2022

Organisational structure

Currently, the charity has nine board directors who are responsible for the strategic direction and policy of the charity. The directors come from a variety of professional and other backgrounds relevant to the work of the charity. All the directors provide their services on a voluntary basis, without remuneration.

The day-to-day administration and operation of the charity is delegated to nine part-time salaried staff.

Risk management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are identified, assessed, and controls established throughout the year to ensure that the risks are properly managed.

The key controls used by the charity are as follows:

- preparation of formal agendas for all board meetings which will highlight areas of concern or action, and regular updates for all directors throughout the year ensuring that all issues are constantly being considered;
- use of a Risk Framework to identify risks to the organisation and strategies to reduce these risks. This is updated annually to reflect the changing landscape of operation;
- authorisation and approval procedures for financial or strategic decisions;
- access to professional advisers to ensure compliance and best practice in legal matters, finance, health & safety and other areas of the operation of the charity.

The main risk to the charity is obtaining sufficient funding for its management and operational functions, to enable it to carry out its project activities. This risk has been augmented in 2022 by the cost-of-living crisis which has increased operational costs. The Board continue to seek funding on an on-going basis, as well as tightly controlling overhead costs. The Board considers that its strategic direction, proven adaptability and broad funding base will allow it to continue to obtain sufficient financial support from local government, private and other sources, as it has done successfully in the past.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to provide lasting and positive life-changing experiences to young people through engagement in environmental activities that enhance the natural environment, advance environmental education and promote social and mental wellbeing. The charity's objects are:

- The advancement of environmental protection and improvement through practical conservation in local green spaces;
- The advancement of education through engaging people in environmental activities, raising awareness about environmental issues and facilitating behaviour change to reduce environmental impact;
- The advancement of citizenship and community development by encouraging voluntary activity, fostering social connection and building a sense of shared ownership of local green spaces; and
- The organisation of recreational activities in the outdoors which promote mental wellbeing and the physical and social development of young people, especially those experiencing disadvantage.

The main objectives and activities for the year continued to focus on actively involving young people in environmental volunteering, outdoor education and improvements to their physical, social and mental wellbeing. Children and young people are given the opportunity to take part in a range of programmes, discovering and exploring the countryside, learning about the environment and their place in it, developing new skills and making improvements for the benefit of wildlife and people. We work towards an increased understanding amongst young people of the processes of nature and encourage a respect for the environment that will engender care for wildlife and wild places through successive generations.

ACHIEVEMENT AND PERFORMANCE

After the challenges of the Covid-19 pandemic in recent years we are delighted that our programmes have been able to operate as planned in 2022.

It has been widely reported that the pandemic has had a negative impact on young people's mental health and their feeling of connection with other young people. In addition, the cost of living crisis has exposed more inequality of opportunities in society. 2022 has been characterised by these issues alongside the continued challenges of climate change and the health of our natural environment.

In 2022 a total of 1,817 (2021: 988) young people participated in Green Team programmes, across 374 (2021: 360) sessions of outdoor learning and environmental volunteering. In addition we ran 45 sessions, providing the opportunity for over 350 adults to take part in training, conservation or wellbeing activities.

Most of our programmes involve young people in regular outdoor activity and sustained engagement with their local natural environment. Our work is inclusive with a focus on young people who are experiencing social, economic or health related disadvantages and exclusion.

Our programmes range from long term involvement of small numbers of young people, to shorter and one-off sessions with larger numbers such as whole school classes. All sessions involve high quality of delivery and contribute to lasting change in the young people with whom we work. More detail of our programmes and some highlights are included below.

Green Volunteers is an environmental volunteering programme open to all young people aged 12-18 carrying out environmental improvements to local green spaces and the wider countryside through single day and weekend residential sessions. It supports the achievement of DofE Award sections and the John Muir Award and includes components of environmental education and outdoor learning. This programme is delivered by the Green Volunteers Project Co-ordinator with the support of adult volunteers. Practical conservation takes place at a variety of countryside sites throughout Edinburgh and the Lothians, managed by countryside agencies such as the Woodland Trust, Forestry Commission or local authorities. The conservation work forms part of the on-going management of these sites.

In 2022 we delivered 46 projects days and worked with 89 young people through 388 volunteering days. Programme evaluation showed that:

93% of participants agree that making a positive difference to the environment makes for an enjoyable Green Team day

"It is a great opportunity to gain social skills and work outdoors for a positive impact in the environment. It is a very friendly environment" Young Person

Skylarks (previously Green Angels) supports the positive wellbeing of girls and nonbinary young people through environmental volunteering, gentle nature connection and spending time with others. It is aimed at those aged 12-18 and is delivered by the Skylarks Project Co-ordinator supported by adult volunteers. Projects take place at a variety of countryside sites around Edinburgh and include a practical work task, activities such as woodland art and crafts, and lots of exploring nature. Skylarks projects promote wellbeing in the outdoors and are particularly suitable for girls who are socially isolated, have anxiety or low confidence. Girls work towards the John Muir Award and also the DofE Volunteering section (for those who are 14+). Skylarks is delivered through programmes of term-time activity (one day a week for approx. 8 weeks) and monthly Saturday projects.

In 2022 we delivered 42 project days involving 36 girls who contributed 245 volunteering days. This was partly achieved through our monthly weekend programme and partly through midweek school programmes.

Report of the Directors (continued) for the Year Ended 31 December 2022

86% of Skylarks participants increased their confidence/wellbeing

“(I’d describe Green Angels as) fun, it feels like something important. You learn about outdoor things you didn’t know before but explained in a fun way... It doesn’t feel like too much can go wrong. It’s a small group of safe people” Young Person

Green Shoots works with young people aged 12-14 who are struggling at school for a variety of reasons and may be socially or economically excluded or disadvantaged. Through programmes of activity (one day a week for approx. 8 weeks) we aim to help young develop life skills that give them the confidence and resilience to fulfil their potential. Young people take part in a range of conservation and nature connection activities. Each session includes skills-based activities such as wilderness survival skills (fire-lighting, shelter building and outdoor cooking) and woodland crafts.

In 2022 we delivered 7 programmes. All programmes were based at a variety of local urban green spaces as well as in the wider countryside. Programmes were delivered by Green Shoots staff, supported by volunteers and staff from referring schools, who helped young people and gained valuable experience. In 2022 Green Shoots worked with 50 young people over 56 sessions. Overall, there were a total of 308 participant sessions delivered.

Programme evaluation showed that:

88% of Green Shoots participants improved their teamwork skills

“D has strongly benefitted from the programme and has developed her confidence in herself and her ability to do things beyond what she sees as her limits” Referrer

Our **Thrive** programme provides therapeutic nature connection to young people experiencing stress, anxiety, depression and poor mental wellbeing, particularly with those from areas of high multiple deprivation within the city. Thrive provides programmes in partnership with specialist intervention services such as CAMHS (Child and Adolescent Mental Health Services) through which young people can experience deep nature connection, nurturing relationships and respite from daily life. Programmes are delivered by Green Team staff with support from sessional workers and volunteers. A high ratio of support allows vulnerable young people to have a safe and supported experience.

In 2022 we worked with 44 young people over 63 sessions. We delivered a rolling multi-agency programme across the year for individuals who required continued support and 4 programmes with referring partners. Overall, there were 225 participant sessions delivered.

Thrive won the 2022 Nature of Scotland, Health and Wellbeing Award

94% of Thrive participants increased their engagement/participation

“This programme has really helped me build my confidence because there’s been so many new things to try. I’m not normally an outdoorsy person, but because there’s so many new things, it has really helped to show myself that I can do new things.” Young Person

Our **Green Schools** programme offers outdoor learning projects to Nursery, Primary and Secondary schools. Our Green Schools and Communities Co-ordinator delivers valuable environmental education sessions through supporting the delivery of the John Muir Award and the ‘Me and My World Section’ of the JASS Award (Junior Award Scheme for Schools). We work with a range of schools through single day events and longer-term programmes supporting teaching staff to deliver high quality environmental activities that encourage discovery, exploration and a deeper understanding of the natural world.

Report of the Directors (continued) for the Year Ended 31 December 2022

In 2022 we worked with 11 schools in Edinburgh and the Lothians. Overall, we worked with 1,272 young people through the Green Schools programme over 66 sessions.

“The main thing that I learned from Green Schools is how many links can be made to curriculum using the outdoors and how things can organically turn into learning conversations and experiences. How the lesson outdoors can then provide further learning in class.” Teacher

Nature Play supports parents and carers of pre-school children to spend time outdoors with their children through engaging in early years play, connecting with nature and developing their social interaction.

In 2022 we delivered 46 sessions with 61 children and 51 accompanying adults.

“My child gained confidence, social interaction, encouragement to be inquisitive, a love for nature and the outdoors (whatever the weather!), fun and quality time with Mum” Parent

Our **Green Explorers** programme ran from January to December for children aged 8-12 years. Monthly sessions involve exploring some of Edinburgh and the Lothian's wild places, learning about wildlife, climbing trees, building fires, and getting creative with beach art, shelter building and wood carving.

In 2022 we delivered 12 sessions, involving 34 children.

Holiday Activity Programmes are for young people aged 8-12 offering outdoor environmental activities, games, woodland skills and the opportunity to explore some outstanding greenspaces in the Lothians.

In 2022 we delivered 11 sessions in the school holidays.

Green Wellies is our 18+ group for adults who benefit from being active outdoors with others for physical and mental health. In 2022 we delivered 8 sessions with participants getting involved in litter picking, burn clearance and removal of invasive species.

Green Champions and Green Connections, our corporate conservation and wellbeing programmes, worked with 279 staff from 11 different organisations. Revenue is used to fund Green Team projects.

Volunteers

Volunteers make a huge contribution to the Green Team and our delivery of services. Over 2,400 hours of volunteer time were given in 2022. The value of services provided by volunteers is not incorporated into these financial statements.

Without volunteers many of our programmes of activities would not take place, and we recognise how important this contribution is to the Green Team. In total 52 volunteer leaders have been involved delivering projects this year. Our Volunteer Co-ordinator supports and develops our volunteers to ensure that they are getting the most out of their volunteering experience.

Our volunteer leaders participate in a variety of training courses to give them a sound knowledge of health & safety, operating procedures and the policies that inform these. In 2022 training was offered in areas including: Child Protection, Conservation and Ecology, First Aid and Environmental Games. In addition we ran a volunteer gathering and a volunteer focus group to consider our environmental policy.

Report of the Directors (continued) for the Year Ended 31 December 2022

"I have to say I have had the most amazing experience ... amazing locations and activities, really reigniting a love for the outdoors and introducing me to the real fun of youth work! I've enjoyed every session"

FINANCIAL REVIEW

The statement of financial activities shows that the charity returned a deficit of £23,590 (2021: surplus of £57,196), made up of £2,768 of net income on restricted funds and net expenditure of £26,358 on unrestricted funds.

The directors regard this financial position to be satisfactory. Whilst these accounts reflect the position of the charity at the end of the financial year, in practice, the charity undertakes a rolling programme of projects at various stages of development, fundraising and implementation. Grants, awarded in advance, may be recognised in a different financial year to those in which they are allocated and spent. Expenditure increase in delivery of good quality projects has been unavoidable in the current climate, but every care has been taken to achieve value for money.

The trustees recognise that global economic conditions have, as for many charities, increased uncertainty in terms of both funding and operations. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The trustees believe the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

In the event that assets or services are donated to the charity which would normally be purchased from outside suppliers, the market value of the asset or service is calculated, and the value of the contribution is included in the financial statements.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Principal funding sources

In 2022 the charity benefitted from funding through a wide range of sources, most notably funding from Baillie Gifford, the ScottishPower Foundation and the Robertson Trust. Where possible, grant applications included a contribution towards the overhead costs of running projects. The Green Team will continue to maintain a broad funding base comprising grants from trusts and foundations, lottery funding, local government funding plus income generated through charging for services and fundraising activities.

Being able to provide free or low-cost opportunities to individual young people, schools and youth groups remains the prime focus for the immediate future. We will continue to offer training to individuals and groups, and charge for activities where appropriate as a way of plugging gaps in funding.

Reserves Policy

The Green Team Reserves Policy identifies the amount of money that is needed to be held in reserve to support the ongoing operation of the charity and fulfil our legal obligations including staff costs and redundancy payments if the charity is forced to close.

This amount is calculated to be £105,293. As of 31st December 2022, general funds amounted to £105,718 (2021: £95,482).

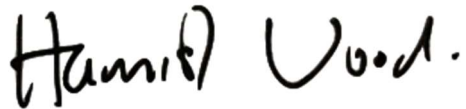
The reserves amount allows for a winding up period of 3 months to honour our commitment to participants and volunteers who are taking part in programmes of activity or working towards awards. The reserve is also available to cover unforeseen emergencies or unexpected needs, unforeseen operational costs and to fund short term deficits due to a reduction or interruption in funding or grant income.

The Green Team (Edinburgh and Lothians) Limited
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Report of the Directors (continued) for the Year Ended 31 December 2022

Additionally, designated funds of £20,000 (2021: £15,000) are held towards the future replacement of the minibus. Further amounts will be added as funds allow.

Approved by the Board on 17 April 2023.

A handwritten signature in black ink that reads "Hamish Wood." The signature is written in a cursive, slightly slanted style.

Hamish Wood
Director

The Green Team (Edinburgh and Lothians) Limited
(A company limited by guarantee)
Registered Number: SC278907

Independent Examiner's Report to the Directors of The Green Team (Edinburgh and Lothians) Limited
(A company limited by guarantee)

I report on the accounts of the charity for the year ended 31 December 2022.

Respective responsibilities of directors and examiner

The charity's trustees (who are the directors of the company) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They consider that the audit requirement of Regulation 10(1) (a) to (c) 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. 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 explanations 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 view given by 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 8 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.



Stanley Wynd ACIS FCIE
Granary Cottage
Macbiehill
West Linton
EH46 7AZ

Date : 25/4/2023

The Green Team (Edinburgh and Lothians) Limited

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 December 2022

	Note	Unrestricted	Restricted	Total	Total
	1	Funds	Funds	2022	2021
		£	£	£	£
Income from:					
<i>Donations and legacies</i>		70,355	152,301	222,656	270,437
<i>Charitable activities</i>		38,051	-	38,051	28,297
<i>Other trading activities</i>		486	-	486	4,854
<i>Investments</i>		986	-	986	-
Total		<u>109,878</u>	<u>152,301</u>	<u>262,179</u>	<u>303,588</u>
Expenditure on:	2				
<i>Raising funds</i>		12,171	7,411	19,582	19,962
<i>Charitable activities</i>		124,065	142,122	266,187	226,430
Total		<u>136,236</u>	<u>149,533</u>	<u>285,769</u>	<u>246,392</u>
Net income / (expenditure) for year		(26,358)	2,768	(23,590)	57,196
Transfers		<u>33,617</u>	<u>(33,617)</u>	<u>-</u>	<u>-</u>
Net movement in funds		7,259	(30,849)	(23,590)	57,196
Funds brought forward		<u>139,929</u>	<u>101,669</u>	<u>241,598</u>	<u>184,402</u>
Funds carried forward	8	<u><u>147,188</u></u>	<u><u>70,820</u></u>	<u><u>218,008</u></u>	<u><u>241,598</u></u>

The notes on pages 13 to 18 form part of these financial statements.

The Green Team (Edinburgh and Lothians) Limited

Balance Sheet at 31 December 2022

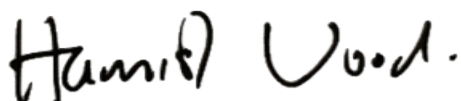
	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	5	21,470	29,447
Current Assets			
Debtors	6	1,050	27,393
Cash at bank and in hand		<u>202,210</u>	<u>191,022</u>
		<u>203,260</u>	<u>218,415</u>
Creditors:			
<i>Amounts due within one year</i>	7	<u>6,722</u>	<u>6,264</u>
Net Current Assets		<u>196,538</u>	<u>212,151</u>
Net Assets		<u>218,008</u>	<u>241,598</u>
Funds			
Restricted funds	8	70,820	101,669
Unrestricted funds	8	<u>147,188</u>	<u>139,929</u>
Total Funds	9	<u>218,008</u>	<u>241,598</u>

For the year ending 31st December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on 17 April 2023 and signed on its behalf:



Hamish Wood
Director

The notes on pages 13 to 18 form part of these financial statements.

The Green Team (Edinburgh and Lothians) Limited

Notes to the Accounts

Accounting policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with 'Accounting and Reporting by Charities: 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)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unspent portion carried forward as a restricted fund. Donated goods, facilities and services are included in income at an equivalent market value.

Expenditure

All expenditure is accounted for on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Office equipment:	20% straight line basis
Vehicles:	20% straight line basis

Debtors

Debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

Fund Accounting

Unrestricted funds arise from grants and donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the directors.

Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Green Team (Edinburgh and Lothians) Limited

Notes to the Accounts (continued)

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
1. Income				
Grants	47,234	146,801	194,035	243,151
Donations	23,121	5,500	28,621	27,286
Activity fees	37,511	-	37,511	27,385
Fundraising events	486	-	486	4,854
Training and other fees	540	-	540	912
Bank interest	986	-	986	-
Total	109,878	152,301	262,179	303,588

<i>Grant income</i>	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
AEB Charitable Trust	-	3,000	3,000	-
Arnold Clark	1,000	-	1,000	2,000
Baillie Gifford	-	25,000	25,000	50,000
Bank of Scotland Foundation	1,734	-	1,734	17,340
Blackrock	-	8,461	8,461	10,180
City of Edinburgh Council	-	20,832	20,832	16,664
Didymus	-	2,000	2,000	-
Edinburgh & Lothians Trust	-	-	-	2,000
Edinburgh Trades Fund	-	3,000	3,000	-
Edinburgh Health and Social Care Partnership	-	1,708	1,708	-
Gannochy Trust	-	10,000	10,000	-
Gordon Fraser Charitable Trust	-	-	-	1,400
Impact Funding	-	13,000	13,000	-
Job Retention Scheme	-	-	-	18,832
Maple Trust	-	-	-	4,550
The National Lottery Community Fund	-	-	-	9,145
Other grants	-	-	-	1,700
Paul Hamlyn Foundation	-	-	-	20,000
Rhododendron Trust	-	1,000	1,000	1,000
Robert McAlpine Foundation	-	10,300	10,300	9,600
Robertson Trust	23,000	-	23,000	20,000
Ronald Miller Foundation	-	1,000	1,000	1,000
ScottishPower Foundation	-	44,500	44,500	-
Speedo Mick Foundation	-	2,000	2,000	-
Steel Charitable Trust	-	-	-	11,740
Swire Charitable Trust	20,000	-	20,000	15,000
Tesco Bags of Help	-	-	-	1,000
The Trusthouse Foundation	-	-	-	10,000
Vegware	1,500	-	1,500	-
Volunteer Support Fund	-	-	-	4,000
Walter Scott and Partners	-	-	-	16,000
WM Mann	-	1,000	1,000	-
Total	47,234	146,801	194,035	243,151

The Green Team (Edinburgh and Lothians) Limited

Notes to the Accounts (continued)

2. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<i>Raising funds:</i>				
Staff costs	12,038	7,411	19,449	19,962
Event costs	133	-	133	-
<i>Charitable activities:</i>				
Staff costs	84,856	124,869	209,725	176,734
Activity costs	4,454	13,670	18,124	11,598
Event costs	985	-	985	-
Training costs	2,275	1,514	3,789	3,767
Office & administration	20,545	1,065	21,610	23,133
Accounts	1,350	-	1,350	1,994
Depreciation	7,977	-	7,977	7,977
Miscellaneous costs	1,623	1,004	2,627	1,227
Total	136,236	149,533	285,769	246,392

3. Staff costs	2022 £	2021 £
Wages & salaries	206,212	178,675
Social security costs	12,362	9,401
Pension costs	10,500	8,620
Other	100	-
Total staff costs	229,174	196,696

The number of employees in the year was 10 (2021 - 9).

There were no employees with emoluments above £60,000.

The total amount of employee benefits (including pension) paid to key management personnel was £39,657 (2021: £34,306).

Volunteers make a large contribution to the Green Team and the delivery of services. 2,428 hours of volunteer time was given in 2022. The monetary value of services provided by volunteers is not incorporated into these financial statements.

4. Independent Examiner	2022 £	2021 £
Remuneration of independent examiner	600	600
Other accountancy services	1,519	2,037

The Green Team (Edinburgh and Lothians) Limited

Notes to the Accounts (continued)

5. Tangible Fixed Assets

	Fixtures & equipment	Vehicles	Total
Cost:	£	£	£
At 1 January 2022	8,824	64,827	73,651
Additions	-	-	-
At 31 December 2022	<u>8,824</u>	<u>64,827</u>	<u>73,651</u>
Depreciation:			
At 1 January 2022	5,537	38,667	44,204
Charge for period	<u>1,437</u>	<u>6,540</u>	<u>7,977</u>
At 31 December 2022	<u>6,974</u>	<u>45,207</u>	<u>52,181</u>
Net Book Value:			
At 31 December 2022	1,850	19,620	21,470
At 31 December 2021	<u>3,287</u>	<u>26,160</u>	<u>29,447</u>

6. Debtors

	2022	2021
	£	£
Other debtors	<u>1,050</u>	<u>27,393</u>

7. Creditors

	2022	2021
<i>Amounts falling due within one year:</i>	£	£
Taxation and social security	<u>5,422</u>	4,856
Accruals & other creditors	<u>1,300</u>	1,408
	<u>6,722</u>	<u>6,264</u>

8. Movement on Funds

		At 01/01/22	Income	Expenditure	Transfers	At 31/12/22
			£	£	£	
Restricted funds:						
Green Schools	(a)	3,857	20,832	(12,049)	(9,179)	3,461
Green Shoots	(b)	4,571	54,500	(30,650)	(8,944)	19,477
Green Angels	(c)	8,331	29,261	(19,633)	(6,199)	11,760
Volunteer Coordinator	(d)	1,867	15,000	(17,217)	767	417
Green Volunteers	(e)	16,929	20,000	(14,016)	(8,830)	14,083
Training	(f)	3,285	-	(149)	50	3,186
Thrive	(g)	46,015	7,000	(36,059)	(1,242)	15,714
Business Development Manager	(h)	7,411	-	(7,411)	-	-
Chief Executive Officer	(i)	1,280	4,000	(5,290)	10	-
Green Wellies	(j)	4,053	1,708	(4,278)	(50)	1,433
Young Carers	(k)	4,070	-	(2,781)	-	1,289
Total restricted funds		<u>101,669</u>	<u>152,301</u>	<u>(149,533)</u>	<u>(33,617)</u>	<u>70,820</u>
Unrestricted funds:						
Fixed Assets fund	(l)	29,447	-	(7,977)	-	21,470
Designated fund	(m)	15,000	-	-	5,000	20,000
General fund		<u>95,482</u>	<u>109,878</u>	<u>(128,259)</u>	<u>28,617</u>	<u>105,718</u>
Total unrestricted funds		<u>139,929</u>	<u>109,878</u>	<u>(136,236)</u>	<u>33,617</u>	<u>147,188</u>
Total funds		<u>241,598</u>	<u>262,179</u>	<u>(285,769)</u>	<u>-</u>	<u>218,008</u>

The Green Team (Edinburgh and Lothians) Limited

Notes to the Accounts (continued)

- (a) Funding received towards the Green Schools and Nature Play programmes. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year. Included within these transfers is an amount of £5,905 of unrestricted funds used to cover Green Schools project costs.
- (b) Funding towards the costs of the Green Shoots programme. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year. Included within these transfers is an amount of £419 of unrestricted funds used to cover Green Shoots project costs.
- (c) Funding towards the costs of the Green Angels programme. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year. Included within these transfers is an amount of £1,298 of unrestricted funds used to cover Green Angels project costs. Green Angels has been re-named as Skylarks and this name will be used in future accounts.
- (d) Funding towards the staff and running costs associated with the Volunteer Co-ordinator.
- (e) Funding towards the costs of the Green Volunteers programme. Included within these transfers is an amount of £11,048 of unrestricted funds used to cover Green Volunteers project costs.
- (f) Funding to support various training courses.
- (g) Funding towards the costs of the Thrive programme. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year.
- (h) Funding towards the staff and running costs associated with the Business Development Manager.
- (i) Funding towards the staff and running costs associated with the Chief Executive Officer.
- (j) Funding towards the staff and running costs of the Green Wellies programme.
- (k) Funding towards the staff and running costs of our work with Young Carers.
- (l) The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.
- (m) A designated fund for the purchase of a new minibus. Since the year end, a further £5,000 has been designated from the general funds towards a vehicle in the future.

9. Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	21,470	21,470
Debtors	-	1,050	1,050
Cash at bank and in hand	74,281	127,929	202,210
Creditors	(3,461)	(3,261)	(6,722)
Net assets at 31 December 2022	70,820	147,188	218,008

The Green Team (Edinburgh and Lothians) Limited

Notes to the Accounts (continued)

10. Donated services and facilities

City of Edinburgh Council provides the charity with office facilities without charge. Included in the income and expenditure is an estimated amount of £13,100 (2021: £13,100), for the office facilities, secure lock-up, administration costs and training.

11. Trustee and connected party remuneration and expenses

No remuneration or expenses were paid to the Trustees in the year. (2021: £nil).

12. Statement of Financial Activities - Comparative figures by class for the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Income from:			
<i>Donations and legacies</i>	85,299	185,138	270,437
<i>Charitable activities</i>	28,297	-	28,297
<i>Other trading activities</i>	4,854	-	4,854
<i>Investments</i>	-	-	-
Total	<u>118,450</u>	<u>185,138</u>	<u>303,588</u>
Expenditure on:			
<i>Raising funds</i>	-	19,962	19,962
<i>Charitable activities</i>	95,050	131,380	226,430
Total	<u>95,050</u>	<u>151,342</u>	<u>246,392</u>
Net income / (expenditure) for year	23,400	33,796	57,196
Transfers	<u>30,341</u>	<u>(30,341)</u>	<u>-</u>
Net movement in funds	53,741	3,455	57,196
Funds brought forward	<u>86,188</u>	<u>98,214</u>	<u>184,402</u>
Funds carried forward	<u><u>139,929</u></u>	<u><u>101,669</u></u>	<u><u>241,598</u></u>