

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

Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31 December 2023  
for  
The Green Team (Edinburgh and Lothians) Limited  
(A company limited by guarantee)

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

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for the Year Ended 31 December 2023

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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 2023

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

(From 25<sup>th</sup> March 2024, the charity's address changes to its new premises at 20 New Mart Road, Edinburgh EH14 1RL)

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	stood down May 2023
Lisa Talbot	Minutes Secretary
Anne-Marte Bergseng	
Johanna Dollerson	stood down May 2023
Keith Mackey	appointed October 2023
Wendy Brown	appointed October 2023
Mairead Murray	appointed October 2023
Haaris Waheed	appointed October 2023
Levi Fletcher	appointed October 2023

### **Company Secretary**

Zoe Langford	stood down May 2023
Lisa Talbot	from May 2023

### **Chief Executive**

Penny Radway

### **Independent Examiner**

Stanley Wynd

### **A word from the Chair, Hamish Wood**

2023 has been our busiest year so far with the delivery of over 360 outdoor sessions involving over 2,500 young people. Although these numbers are high, each and every young person who has been involved has been supported through environmental youth work to better connect with the natural world and to improve their own confidence, resilience and wellbeing. Feedback from participants clearly demonstrates how the staff team supports and helps young people, making a positive impact on their mental health and their ability to interact positively with others. Programmes have been fully booked and residential have been particularly popular this year.

The Trustees have also been busy developing the Board using the SCVO Good Governance tool, recruiting new and diverse members of the Board and developing our Equality, Diversity and Inclusion plan through a dedicated sub-committee. The Green Team's Youth Panel, also a sub-committee of the main board, has been particularly active this year with 11 young people representing each of our programmes giving their feedback and good counsel about how we organise and run things. The Youth Panel has been well supported by three of our Trustees.

At our Strategy Day in October this year we reviewed our Vision, Mission and Values and concluded they are as relevant now as they were a few years ago. Green Team staff and Trustees also took part in a Surviving to Thriving training programme organised by Museums and Galleries Scotland which covered Leadership, Governance, Business Planning and Community Engagement.

We welcomed five new Trustees to the Board after all served the probationary period. Keith, Mairead, Haaris, Levi and Wendy each have different backgrounds, work experiences and bring a lot of energy, enthusiasm and fresh thinking and we are already enjoying working with them.

Finally, thank you to Penny, all Green Team staff and volunteers for all their efforts in what was a highly productive year. The fact that the number of young people benefiting from our programmes and the hours of activities delivered increased from last year is a real testament to their efforts and commitment.

## **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 44 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 1<sup>st</sup> 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

Report of the Directors (continued) for the Year Ended 31 December 2023

Trustee Investment (Scotland) Act 2005. They also receive training around Safeguarding and Child Protection Policies and Procedures.

### **Organisational structure**

Currently, the charity has twelve 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 2023 by the cost-of-living crisis which has increased operational costs. The Board continue to seek funding on an on-going basis. The Board acknowledges that these higher costs, plus the need to move office in 2024, as well as potentially expand operations, mean an increased need for funding, particularly unrestricted funding for core 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

Report of the Directors (continued) for the Year Ended 31 December 2023

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**

The challenge of protecting our natural environment is an urgent one, while the challenges that children and young people are facing remain significant: a mental health crisis, increasing prevalence of additional support needs, growing inequality and other issues.

In 2023 a total of 2,514 (2022: 1,817) young people participated in Green Team programmes, across 361 sessions of outdoor learning and environmental volunteering. In addition we ran 61 sessions, providing the opportunity for over 490 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 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 2023 we delivered 39 project days and worked with 58 young people through 350 volunteering days. Programme evaluation showed that:

95% of participants stated that they understand more about the natural world as a result of taking part.

*“(The thing I enjoyed most was) the chance to get out and about learning about practical conservation skills and environmental issues”* 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 includes a practical work task, activities such as woodland art and crafts and lots of exploring nature. Skylarks projects promote well-being 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 8-10 weeks) and monthly Saturday projects.

Report of the Directors (continued) for the Year Ended 31 December 2023

In 2023 we delivered 43 project days involving 49 girls who contributed 275 volunteering days.

96% of Skylarks participants increased their confidence/wellbeing through taking part

*"I feel a lot more calm. It's something that I look forward to. It makes the week a lot more happier, a lot more better"* 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 8-10 weeks) we aim to help young people 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), woodland crafts and play therapy.

In 2023 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 2023 Green Shoots worked with 46 young people over 60 sessions. Overall, there were a total of 357 participant sessions delivered.

Programme evaluation showed that:

91% of Green Shoots participants improved their teamwork skills and 94% increased their confidence.

*"The young person I referred has thrived due to attending this program. His parents have also noticed such a difference in his confidence. The staff were incredibly patient with him and supported his love of the outdoors whilst building his self-esteem and social skills"* 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 schools and specialist intervention services, such as Child and Adolescent Mental Health Services (CAMHS), 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 2023 we worked with 68 young people over 74 sessions. We delivered a rolling multi-agency programme across the year for individuals who required continued support and 5 programmes with referring partners. Overall, there were 394 participant sessions delivered.

95% of Thrive participants developed positive relationships (making friends and reducing isolation)

*"Most of my memories are bad, but now I have been at Thrive, I have some good memories"* Young Person

Our **Green Schools** programme offers outdoor learning projects to Nursery, Primary, Secondary and Special Education 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 2023

In 2023 we worked with 17 schools in Edinburgh and the Lothians. Overall, we worked with 1,990 young people through the Green Schools programme over 71 sessions.

*“Thank you so much for bringing us river dipping. I know you could have done other stuff but instead of doing what you wanted to do, you spent the time to take us river dipping, tell us about animals in the river and let us use nets. Overall today was amazing and you definitely made us happy” Pupil*

**Nature Play/Green Families** 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 2023 we delivered 33 sessions with 195 children and 185 accompanying adults.

*“Both [of my children] gained an awareness of the creatures who live in our green spaces and had fun looking for them!” Parent*

Our **Green Explorers** programme ran from February 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 2023 we delivered 11 sessions, involving 26 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 2023 we delivered 9 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 2023 we delivered 7 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 over 450 staff from 11 different organisations. These sessions help with team connections, provide a stress-free day out of the office and make a tangible difference to local greenspaces through conservation tasks. Revenue from these sessions is used to fund Green Team projects with young people.

### **Volunteers**

Volunteers make a huge contribution to the Green Team and our delivery of services. Over 3,200 hours of volunteer time were given in 2023. 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 60 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.



Report of the Directors (continued) for the Year Ended 31 December 2023

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 2023 training was offered in areas including: Child Protection, Environmental Methodology and Actions, First Aid, Mental Health Awareness and Wilderness Living Skills. In addition we ran a volunteer gathering and focus groups to consider how to enhance our delivery with regards to diversity and neurodivergence.

*"I always looked forward to Green Team activities as it allowed me to take a step back and take a minute for myself while simultaneously giving back to nature and others. The Green Team has always been a welcoming, safe space for me"* Volunteer

## **FINANCIAL REVIEW**

The statement of financial activities shows that the charity returned a surplus of £79,453 (2022: deficit of £23,590), made up of £73,143 of net income on restricted funds and net income of £6,310 on unrestricted funds. A significant proportion of this surplus relates to income raised towards the purchase of a new electric minibus, to be delivered in 2024. Advance payment for the vehicle appears as a pre-payment within the debtors section of the Balance Sheet.

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.

### **Principal funding sources**

In 2023 the charity benefitted from funding through a wide range of sources. The principal funders were Baillie Gifford, Clothworkers Foundation and 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 £125,138. As of 31st December 2023, general funds amounted to £120,160 (2022: £105,718).

The Green Team (Edinburgh and Lothians) Limited  
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Report of the Directors (continued) for the Year Ended 31 December 2023

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.

Additionally, designated funds of £25,000 (2022: £20,000) are held towards the replacement of the minibus. During 2023 a new electric van was ordered and these designated funds will be used in 2024 to convert the van into a minibus. Further amounts will be added as funds allow.

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.

***Approved by the Board on 21 March 2024***

*Hamish Wood*

***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 2023.

#### **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*

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

Date : 27/3/2024

**The Green Team (Edinburgh and Lothians) Limited**

**Statement of Financial Activities ( including Income & Expenditure Account )**

**For the Year Ended 31 December 2023**

	Note	Unrestricted	Restricted	Total	Total
	1	Funds	Funds	2023	2022
		£	£	£	£
<b>Income from:</b>					
<i>Donations and legacies</i>		132,128	216,570	<b>348,698</b>	222,656
<i>Charitable activities</i>		41,705	-	<b>41,705</b>	38,051
<i>Other trading activities</i>		-	-	-	486
<i>Investments</i>		3,307	-	<b>3,307</b>	986
<b>Total</b>		<u>177,140</u>	<u>216,570</u>	<u><b>393,710</b></u>	<u>262,179</u>
<b>Expenditure on:</b>	2				
<i>Raising funds</i>		20,669	-	<b>20,669</b>	19,582
<i>Charitable activities</i>		150,161	143,427	<b>293,588</b>	266,187
<b>Total</b>		<u>170,830</u>	<u>143,427</u>	<u><b>314,257</b></u>	<u>285,769</u>
<b>Net income / (expenditure) for year</b>		6,310	73,143	<b>79,453</b>	(23,590)
<b>Transfers</b>		<u>5,591</u>	<u>(5,591)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		11,901	67,552	<b>79,453</b>	(23,590)
<b>Funds brought forward</b>		<u>147,188</u>	<u>70,820</u>	<u><b>218,008</b></u>	<u>241,598</u>
<b>Funds carried forward</b>	10	<u><u>159,089</u></u>	<u><u>138,372</u></u>	<u><u><b>297,461</b></u></u>	<u><u>218,008</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 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	5	13,929	21,470
<b>Current Assets</b>			
Debtors	6	65,427	1,050
Cash at bank and in hand		<u>224,424</u>	<u>202,210</u>
		<u>289,851</u>	<u>203,260</u>
<b>Creditors:</b>			
<b>Amounts due within one year</b>	7	<u>6,319</u>	<u>6,722</u>
<b>Net Current Assets</b>		<u>283,532</u>	<u>196,538</u>
<b>Net Assets</b>		<u>297,461</u>	<u>218,008</u>
<b>Funds</b>			
Restricted funds	10	138,372	70,820
Unrestricted funds	10	<u>159,089</u>	<u>147,188</u>
<b>Total Funds</b>	11	<u>297,461</u>	<u>218,008</u>

For the year ending 31st December 2023 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 21 March 2024 and signed on its behalf:

*Hamish Wood*

**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)

1. Income	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Grants	81,203	215,570	296,773	194,035
Donations	50,925	1,000	51,925	28,621
Activity fees	41,245		41,245	37,511
Fundraising events	-	-	-	486
Training and other fees	460	-	460	540
Bank interest	3,307	-	3,307	986
<b>Total</b>	<b>177,140</b>	<b>216,570</b>	<b>393,710</b>	<b>262,179</b>

<i>Grant income</i>	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Adobe Employee Community Fund	15,103	-	15,103	-
AEB Charitable Trust	-	3,000	3,000	3,000
Alpkit Foundation	-	250	250	-
Arnold Clark	-	-	-	1,000
Baillie Gifford	22,000	10,000	32,000	25,000
Bank of Scotland Foundation	-	-	-	1,734
BlackRock	-	-	-	8,461
Canon	-	1,000	1,000	-
City of Edinburgh Council	-	16,665	16,665	20,832
Clothworkers Foundation	-	25,700	25,700	-
Didymus	-	-	-	2,000
Edinburgh Solar Co-op Community Benefit Fund	-	1,750	1,750	-
Edinburgh Trades Fund	-	-	-	3,000
Edinburgh Health and Social Care Partnership	-	-	-	1,708
Findlay Charitable Trust	-	3,000	3,000	-
Gannochy Trust	-	12,000	12,000	10,000
Gosling Foundation	-	20,000	20,000	-
Grocers Charity	-	5,000	5,000	-
Happy Days Children's Charity	-	1,000	1,000	-
Impact Funding	-	13,000	13,000	13,000
LAYC	-	900	900	-
Magdalen Hospital Trust	-	2,000	2,000	-
The National Lottery Community Fund	-	10,000	10,000	-
People's Postcode Trust	-	23,765	23,765	-
Pixel Fund	-	5,000	5,000	-
Royal Bank of Scotland	-	3,000	3,000	-
Rhododendron Trust	-	1,000	1,000	1,000
Robert McAlpine Foundation	-	12,000	12,000	10,300
Robertson Trust	20,000	10,000	30,000	23,000
Ronald Miller Foundation	1,000	-	1,000	1,000
Rooney Foundation	-	4,000	4,000	-
Sub-totals	58,103	184,030	242,133	125,035

## The Green Team (Edinburgh and Lothians) Limited

### Notes to the Accounts (continued)

<b>Grant income (continued)</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Sub-totals brought forward	58,103	184,030	<b>242,133</b>	125,035
Scottish Children's Lottery Trust	-	6,000	<b>6,000</b>	-
Scottish Forestry	-	3,540	<b>3,540</b>	-
Scottish Power Foundation	-	-	-	44,500
Skipton Building Society Charitable Foundation	1,600	-	<b>1,600</b>	-
Speedo Mick Foundation	-	-	-	2,000
Stafford Trust	-	4,500	<b>4,500</b>	-
Swire Charitable Trust	20,000	-	<b>20,000</b>	20,000
Trefoil	-	2,500	<b>2,500</b>	-
Vegware	1,500	-	<b>1,500</b>	1,500
Walter Scott and Partners	-	15,000	<b>15,000</b>	-
WM Mann Foundation	-	-	-	1,000
<b>Total</b>	<b>81,203</b>	<b>215,570</b>	<b>296,773</b>	<b>194,035</b>

  

<b>2. Expenditure</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Raising funds:</b>				
Staff costs	20,669	-	<b>20,669</b>	19,449
Event costs	-	-	-	133
<b>Charitable activities:</b>				
Staff costs	103,372	128,157	<b>231,529</b>	209,725
Activity costs	7,100	11,175	<b>18,275</b>	18,124
Event costs	459	-	<b>459</b>	985
Training costs	2,835	1,436	<b>4,271</b>	3,789
Office & administration	24,178	1,179	<b>25,357</b>	21,610
Accounts	1,700	-	<b>1,700</b>	1,350
Depreciation	8,086	-	<b>8,086</b>	7,977
Miscellaneous costs	2,431	1,480	<b>3,911</b>	2,627
<b>Total</b>	<b>170,830</b>	<b>143,427</b>	<b>314,257</b>	<b>285,769</b>

  

<b>3. Staff costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages & salaries	<b>228,252</b>	206,212
Social security costs	<b>13,479</b>	12,362
Pension costs	<b>10,467</b>	10,500
Other	-	100
<b>Total staff costs</b>	<b>252,198</b>	229,174

The number of employees in the year was 13 (2022 - 10 ).

The total amount of employee benefits (including pension) paid to key management personnel was £42,617 (2022: £39,657). There were no employees with emoluments above £60,000.

Volunteers make a large contribution to the Green Team and the delivery of services. 3,218 hours of volunteer time was given in 2023.



## The Green Team (Edinburgh and Lothians) Limited

### Notes to the Accounts (continued)

<b>4. Independent Examiner</b>	<b>2023</b>	<b>2022</b>	
	£	£	
Remuneration of independent examiner	600	600	
Other accountancy services	1,519	1,732	
<b>5. Tangible Fixed Assets</b>	<b>Fixtures &amp; equipment</b>	<b>Vehicles</b>	<b>Total</b>
<b>Cost:</b>	£	£	£
At 1 January 2023	8,824	64,827	73,651
Additions	545	-	545
At 31 December 2023	<u>9,369</u>	<u>64,827</u>	<u>74,196</u>
<b>Depreciation:</b>			
At 1 January 2023	6,974	45,207	52,181
Charge for period	1,546	6,540	8,086
At 31 December 2023	<u>8,520</u>	<u>51,747</u>	<u>60,267</u>
<b>Net Book Value:</b>			
At 31 December 2023	849	13,080	13,929
At 31 December 2022	<u>1,850</u>	<u>19,620</u>	<u>21,470</u>
<b>6. Debtors</b>	<b>2023</b>	<b>2022</b>	
	£	£	
Prepayments	61,217	-	
Other debtors	4,210	1,050	
	<u>65,427</u>	<u>1,050</u>	
<b>7. Creditors</b>	<b>2023</b>	<b>2022</b>	
<i>Amounts falling due within one year:</i>	£	£	
Taxation and social security	4,819	5,422	
Accruals & other creditors	1,500	1,300	
	<u>6,319</u>	<u>6,722</u>	

### 8. 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 £15,000 (2022: £13,100), for the office facilities, secure lock-up, administration costs and training.

### 9. Trustee and connected party remuneration and expenses

No remuneration or expenses were paid to the Trustees in the year. (2022: £nil).

## The Green Team (Edinburgh and Lothians) Limited

### Notes to the Accounts (continued)

10. Movement on Funds		At				At
		01/01/23	Income	Expenditure	Transfers	31/12/23
<b>Restricted funds:</b>			£	£	£	
Green Schools	(a)	3,461	16,665	(18,471)	(1,655)	-
Green Shoots	(b)	19,477	33,900	(37,759)	(4,753)	10,865
Skylarks	(c)	11,760	9,250	(19,493)	(1,517)	-
Volunteer Coordinator	(d)	417	24,000	(14,018)	(1,943)	8,456
Green Volunteers	(e)	14,083	3,250	(14,346)	794	3,781
Minibus	(f)	-	50,700	-	15,161	65,861
Training	(g)	3,186	-	(450)	1,018	3,754
Thrive	(h)	15,714	74,805	(32,176)	(12,696)	45,647
Chief Executive Officer	(i)	-	3,000	(3,000)	-	-
Green Wellies	(j)	1,433	-	(1,425)	-	8
Young Carers	(k)	1,289	1,000	(2,289)	-	-
<b>Total restricted funds</b>		<u>70,820</u>	<u>216,570</u>	<u>(143,427)</u>	<u>(5,591)</u>	<u>138,372</u>
<b>Unrestricted funds:</b>						
Fixed Assets fund	(l)	21,470	-	(8,086)	545	13,929
Designated fund	(m)	20,000	-	-	5,000	25,000
General fund		<u>105,718</u>	<u>177,140</u>	<u>(162,744)</u>	<u>46</u>	<u>120,160</u>
<b>Total unrestricted funds</b>		<u>147,188</u>	<u>177,140</u>	<u>(170,830)</u>	<u>5,591</u>	<u>159,089</u>
<b>Total funds</b>		<u><b>218,008</b></u>	<u><b>393,710</b></u>	<u><b>(314,257)</b></u>	<u><b>-</b></u>	<u><b>297,461</b></u>

#### Notes to the funds

- (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 £5,465 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 £228 of unrestricted funds used to cover Green Shoots project costs.
- (c) Funding towards the costs of the Skylarks 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 £3,595 of unrestricted funds used to cover Skylarks project costs.
- (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 £13,184 of unrestricted funds used to cover Green Volunteers project costs and the cost of an asset purchased in the year, moved to the fixed assets fund.
- (f) Funding towards the purchase of a new minibus.
- (g) Funding to support various training courses.
- (h) 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. Included within these transfers is an amount of £2,830 of unrestricted funds used to cover Thrive project costs.

## The Green Team (Edinburgh and Lothians) Limited

### Notes to the Accounts (continued)

#### Notes to the funds (continued)

- (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.

#### 11. Analysis of Net Assets Between Funds

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	13,929	<b>13,929</b>
Debtors	54,240	11,187	<b>65,427</b>
Cash at bank and in hand	85,381	139,043	<b>224,424</b>
Creditors	<u>(1,249)</u>	<u>(5,070)</u>	<b><u>(6,319)</u></b>
<b>Net assets at 31 December 2023</b>	<b><u>138,372</u></b>	<b><u>159,089</u></b>	<b><u>297,461</u></b>

#### 12. Statement of Financial Activities - Comparative figures for the year ended 31 December 2022

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
<i>Donations and legacies</i>	70,355	152,301	<b>222,656</b>
<i>Charitable activities</i>	38,051	-	<b>38,051</b>
<i>Other trading activities</i>	486	-	<b>486</b>
<i>Investments</i>	986	-	<b>986</b>
<b>Total</b>	<b><u>109,878</u></b>	<b><u>152,301</u></b>	<b><u>262,179</u></b>
<b>Expenditure on:</b>			
<i>Raising funds</i>	133	19,449	<b>19,582</b>
<i>Charitable activities</i>	136,103	130,084	<b>266,187</b>
<b>Total</b>	<b><u>136,236</u></b>	<b><u>149,533</u></b>	<b><u>285,769</u></b>
<b>Net income / (expenditure) for year</b>	<b>(26,358)</b>	<b>2,768</b>	<b><u>(23,590)</u></b>
<b>Transfers</b>	<b><u>33,617</u></b>	<b><u>(33,617)</u></b>	<b><u>-</u></b>
<b>Net movement in funds</b>	<b>7,259</b>	<b>(30,849)</b>	<b><u>(23,590)</u></b>
<b>Funds brought forward</b>	<b><u>139,929</u></b>	<b><u>101,669</u></b>	<b><u>241,598</u></b>
<b>Funds carried forward</b>	<b><u>147,188</u></b>	<b><u>70,820</u></b>	<b><u>218,008</u></b>