

**Report of the Trustees and
Financial Statements for the Year Ended 30 June 2025
for
The Ecology Centre**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

**Contents of the Financial Statements
for the Year Ended 30 June 2025**

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The Ecology Centre

Reference and Administrative Details for the Year Ended 30 June 2025

TRUSTEES

O D Black (Interim Chair)
A Robson (Interim Treasurer, appointed 9.9.24)
C Miles
R Pheely (Chair & Treasurer until 31.1.2025, resigned 31.1.25)
P Harley (resigned 11.2.25)
S Hoblyn (appointed 3.9.24, resigned 31.1.25)
C Carboni (appointed 17.10.24)
S Kirkwood (appointed 8.5.25)
I Pirrie (appointed 17.6.25)
B Aromona (appointed 17.6.25)
J Nicol (appointed 17.6.25, resigned 18.9.25)

PRINCIPAL ADDRESS

Kinghorn Loch
Kinghorn
Fife
KY3 9YG

REGISTERED CHARITY NUMBER

SC028174

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Bank of Scotland
The Mound
Edinburgh
EH2 3EW

The Ecology Centre

Report of the Trustees for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

The report aims to provide stakeholders, partners, and funding bodies with clear evidence of need, activities, outcomes, and value for money.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose, vision and mission

Charitable purpose: To advance environmental protection and improvement, citizenship and community development, and education through practical nature-based activity

Vision: To connect people and the environment for the sustainable wellbeing of both

Mission: Through nature connection and celebration, we nurture health and wellbeing for our community. We deliver inclusive, meaningful, and hands-on education and volunteering, and we apply sustainable ecological practices across our land management, partnerships, and operations.

The need and our approach

The need: Communities near Kinghorn Loch face health inequalities, social isolation and limited access to high-quality outdoor learning, especially those residing in areas in the top 10-20% SIMD. Local ecosystems are under pressure from invasive species and biodiversity loss

Our approach: Long-term, relationship-based programmes that prioritise smaller group work over several weeks, enabling participants to build confidence and skills. Practical ecological management of land and water, with a learning by doing ethos that involves volunteers, schools and partners.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2024-2025 was a year of review and consolidation for The Ecology Centre, resulting in a slight reduction in programme delivery, as reflected in the marginally decreased number of education and volunteering hours, as noted below. During the year, the review also boosted social enterprise income, which is essential for ongoing sustainability.

1. Environmental education

Outputs

- 8,368 hours of focused environmental education delivered in 2024 to 2025 (9,471 in 2023 to 2024)
- 757 learners engaged across schools, youth organisations, and community groups

Outcomes

- Learners report increased confidence outdoors, improved knowledge of local ecosystems and stronger pro-environmental behaviours
- Teachers and youth workers report increased capacity to use outdoor learning in their own settings

Beneficiary feedback

A ten-week forest learning block with young people experiencing barriers to education resulted in improved attendance and a step change in teamwork. One participant said, "I did not think I would like being outside, but now I want to do this every week."

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2. Volunteering and community participation

Outputs

- 7,450 volunteer hours contributed across the site, Toolshed, café, and education programmes, including supported volunteers and corporate groups (around 8,000 in 2023 to 2024)
- Professional volunteers strengthened governance, HR, finance, horticulture, and ecology capacity

Outcomes

- Volunteers gained skills, social connections, and improved wellbeing
- Core operations benefited from additional capacity, enabling more activity per £ spent

3. Restoration Forth collaboration

- 64,000 seagrass seeds planted (25,000 in 2023 to 2024), with our resident marine biologist contributing to regional habitat restoration
- Practical citizen science opportunities for local people and learners

4. Invasive species management

- Probable eradication of Azolla from the north west pond using natural methods. This restored open water habitat and unlocked new learning opportunities

5. Social enterprise trading

The Nest Café

- 7,305 transactions (6,272 in 2023 to 2024).
- Gross proceeds of £70,297 (£50,897 in 2023 to 2024) that support our charitable mission.
- A welcoming space that reduces isolation and provides free meals to volunteers.

Toolshed

- £8,818 profit from refurbished tool sales and services (£4,316 in 2023 to 2024).
- Three 40-piece toolkits and 15 sewing kits shipped to Malawi to support livelihoods.

IMPACT AT GLANCE

- 757 learners supported
- 8,368 education hours (9,471 prior year)
- 7,450 volunteer hours (8,000 prior year)
- 7,305 café transactions (6,272 prior year)
- £70,297 café gross sales (£50,897 prior year)
- £8,818 Toolshed profit (£4,316 prior year)
- 64,000 seagrass seeds planted (25,000 prior year)
- Azolla was removed from the pond, restoring biodiversity
- Grants of £296,849 and donations of £6,332 totaling £303,181 supporting delivery and overhead costs

LEARNING AND IMPROVEMENT

- Smaller, longer programmes deliver better outcomes than one-off sessions. We will expand multi-week offers.
- Volunteer coordination benefits from dedicated staff time. We will maintain weekly induction and support sessions.
- Trading performance improves with clear menus, pricing review and targeted marketing. We will continue to monitor café costs and track margins.

The Ecology Centre

Report of the Trustees for the Year Ended 30 June 2025

FINANCIAL REVIEW

Financial position

The Accounts for the year to 30 June 2025 show a surplus of £41,170 (2024: £23,401).

At 30 June 2025 reserves stood at £768,640 (2024: £727,470), with £66,665 (2024: £61,601) of these being unrestricted general reserves, £29,200 (2024: £nil) were unrestricted core funds, £117,022 (2024: £104,616) being restricted reserves and £555,753 (2024: £561,253) being designated funds representing the book value of fixed assets.

Reserves policy

The reserves policy is to cover three months of operating costs and to meet legal and financial liabilities in the event of a wind-up, and this figure is in the region of £90,000. At 30 June 2025 unrestricted free reserves stood at £68,495 (2024: £61,601). The Trustees are aware that the figure is not sufficient to meet the requirement of the policy being applied but will seek ways to change it by unrestricted income generation.

Cash not required for immediate use is placed in Savings accounts to earn interest and build reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a deed of trust and is an unincorporated organisation. Full membership ("Ordinary membership") is open to all those living in the Community of Fife. Trustees are recruited through a formal process to ensure a balanced mix of skills.

The internal management team leads day-to-day operations and reports to the Board.

One-third of the members retire each year and may stand for reelection. During 2024-2025 we transitioned to a flatter, more efficient structure, with senior managers now reporting directly to the Board. We are investing in staff development and improving collaboration and transparency between senior management and Trustees.

Safeguarding: We ensure the safety of children, young people, and vulnerable adults with safer recruitment, PVG checks, training, clear conduct codes, and risk assessments. We promptly address concerns through our reporting procedures, collaborate with statutory services as needed, and regularly review safeguarding practices under Trustee oversight.

Equality, diversity, and inclusion: We welcome all and actively work to remove barriers to participation. Concessionary places are available for low-income households. Programmes are designed with accessibility in mind, and we monitor participation data to improve reach.

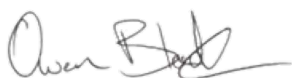
Environmental policy: We manage our site to promote biodiversity, minimise waste, reuse and repair tools and equipment, and reduce carbon emissions through local supply chains.

CLOSING STATEMENT

The continued work of our excellent, dedicated staff and talented volunteers allows us to contribute to society with even more focus, energy, and collaboration, in a fun and environmentally friendly way. As always we owe a huge debt of thanks to all who believe in us enough to invest their time and hard-earned money to support what we do. It is hugely appreciated.

Moving into 25/26 we have plans and intentions to continue to improve how much we can contribute both to the local community, and wider environmental and social well-being.

Approved by order of the board of trustees on.....16 March 2026.....and signed on its behalf by:



.....
O D Black - Trustee

Independent Examiner's Report to the Trustees of The Ecology Centre

I report on the accounts for the year ended 30 June 2025 set out on pages six to nineteen.

Respective responsibilities of trustees 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.



David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 16 March 2026

The Ecology Centre

Statement of Financial Activities for the Year Ended 30 June 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	37,032	266,149	303,181	282,482
Charitable activities	6				
Charitable activities		106,786	-	106,786	80,622
Other trading activities	4	610	-	610	2,373
Investment income	5	1,106	-	1,106	1,061
Other income	7	-	-	-	150
Total		<u>145,534</u>	<u>266,149</u>	<u>411,683</u>	<u>366,688</u>
EXPENDITURE ON					
Charitable activities	8				
Charitable activities		<u>141,003</u>	<u>229,510</u>	<u>370,513</u>	<u>343,287</u>
NET INCOME		4,531	36,639	41,170	23,401
Transfers between funds	21	<u>24,233</u>	<u>(24,233)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>28,764</u>	<u>12,406</u>	<u>41,170</u>	<u>23,401</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		622,854	104,616	727,470	704,069
TOTAL FUNDS CARRIED FORWARD		<u><u>651,618</u></u>	<u><u>117,022</u></u>	<u><u>768,640</u></u>	<u><u>727,470</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities in both years.
Comparative figures for the previous year by fund type are shown in Note 13.
The notes on pages 8 to 19 form part of these financial statements.

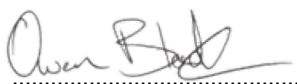
The Ecology Centre

**Balance Sheet
30 June 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	14	555,753	561,253
CURRENT ASSETS			
Debtors	15	12,848	4,845
Cash at bank		236,194	204,378
		<u>249,042</u>	<u>209,223</u>
CREDITORS			
Amounts falling due within one year	16	(10,229)	(11,524)
NET CURRENT ASSETS		<u>238,813</u>	<u>197,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		794,566	758,952
CREDITORS			
Amounts falling due after more than one year	17	(25,926)	(31,482)
NET ASSETS		<u>768,640</u>	<u>727,470</u>
FUNDS	21		
Unrestricted funds:			
General fund		66,665	61,601
Designated Fund		555,753	561,253
Garfield Weston		29,200	-
		<u>651,618</u>	<u>622,854</u>
Restricted funds		<u>117,022</u>	<u>104,616</u>
TOTAL FUNDS		<u>768,640</u>	<u>727,470</u>

16 March 2026

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:


.....
O D Black - Trustee

The notes on pages 8 to 19 form part of these financial statements.

**Notes to the Financial Statements
for the Year Ended 30 June 2025**

1. GENERAL INFORMATION

The Ecology Centre (SCIO) ("the charity") is a Scottish charitable incorporated organisation governed by its constitution. It was registered as a charity in Scotland (registered number SC028174) on 11 August 1998. Its registered address is Kinghorn Loch, Kinghorn, Fife, KY3 9YG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

2. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and in accordance with the property
Plant and machinery	- 33% on cost and 10% on cost
Motor vehicles	- 20% on cost

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £1,000.

Taxation

The Ecology Centre is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	6,332	10,034
Grants	296,849	272,448
	<u>303,181</u>	<u>282,482</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Hubbub Foundation	-	2,000
WWF UK	62,162	62,221
Other small grants	-	3,084
FVA Supported Volunteers	23,500	21,652
New to Nature	-	9,594
National Lottery	73,748	47,088
Scottish Power	-	5,000
Cycling Scotland	-	20,122
Opportunities Fife Partnership	88,830	91,975
Outdoor Community Play - Thrive	9,226	9,712
Garfield Weston	30,000	-
Fife Council	8,683	-
Scottish Government	700	-
	<u>296,849</u>	<u>272,448</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	610	2,373
	<u>610</u>	<u>2,373</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	1,106	1,061
	<u>1,106</u>	<u>1,061</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Cafe income	70,297	50,897
Education	15,510	17,625
Other activities	20,979	12,100
	<u>106,786</u>	<u>80,622</u>

7. OTHER INCOME

	2025	2024
	£	£
Gain on sale of tangible fixed assets	-	150
	<u>-</u>	<u>150</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	249,209	121,304	370,513

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	190,366	194,713
Activity costs	50,250	43,698
Training	1,845	4,606
Travel	6,748	5,314
	249,209	248,331

10. SUPPORT COSTS

	2025 £	2024 £
Staff costs	56,985	28,103
Insurance	5,741	6,498
Light and heat	6,632	5,480
Postage and stationery	4,483	2,231
Sundries	1,315	1,201
Bank charges	1,169	918
Advertising	1,143	-
Legal fees	5,068	3,223
Telephone	1,287	1,154
Repairs and maintenance	8,144	8,271
Subscriptions and memberships	2,509	3,246
Recruitment costs	390	1,496
Loan interest	862	1,002
Depreciation of tangible and heritage assets	22,816	28,603
Loss on sale of tangible fixed assets	-	1,010
Accounts Preparation & Independent Examination	2,760	2,520
	121,304	94,956

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

During the year three trustees received a total of £247 (2024: two trustees £47) in expenses. All payments were made in furtherance of the charity's objectives to reimburse costs in relation to travel, repairs and meetings.

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	232,361	212,003
Social security costs	10,756	7,485
Other pension costs	4,234	3,328
	<u>247,351</u>	<u>222,816</u>

The average monthly number of employees during the year was as follows:

	2025	2024
		
Employees	<u>16</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

For the purposes of the Financial Year ended 30 June 2025, it is the view of the trustees that there was one member of key management personnel, the General Manager. The total cost to the charity for this post in 2024/25 was £41,473 (2024: £15,699). In 2024 this post was vacant for part of the year.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,868	264,614	282,482
Charitable activities			
Charitable activities	77,324	3,298	80,622
Other trading activities	2,373	-	2,373
Investment income	1,061	-	1,061
Other income	150	-	150
Total	<u>98,776</u>	<u>267,912</u>	<u>366,688</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	117,887	225,400	343,287
NET INCOME/(EXPENDITURE)	(19,111)	42,512	23,401
Transfers between funds	(1,303)	1,303	-
Net movement in funds	(20,414)	43,815	23,401
RECONCILIATION OF FUNDS			
Total funds brought forward	643,268	60,801	704,069

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	622,854	104,616	727,470

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 July 2024	698,594	59,245	13,000	770,839
Additions	11,256	6,060	-	17,316
Disposals	-	(9,970)	-	(9,970)
At 30 June 2025	709,850	55,335	13,000	778,185
DEPRECIATION				
At 1 July 2024	159,625	39,561	10,400	209,586
Charge for year	14,924	5,292	2,600	22,816
Eliminated on disposal	-	(9,970)	-	(9,970)
At 30 June 2025	174,549	34,883	13,000	222,432
NET BOOK VALUE				
At 30 June 2025	535,301	20,452	-	555,753
At 30 June 2024	538,969	19,684	2,600	561,253

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	1,925	1,015
Cash in digital wallets	164	1,238
Social security and other tax	1,959	917
Prepayments	2,397	1,062
Accrued income	6,403	613
	12,848	4,845

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 18)	5,556	5,556
Trade creditors	7	485
Pension creditor	781	872
Accrued expenses	3,885	4,611
	<u>10,229</u>	<u>11,524</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 18)	<u>25,926</u>	<u>31,482</u>

18. LOANS

	2025	2024
	£	£
Bank loans	<u>31,482</u>	<u>37,037</u>
Payable within one year	5,556	5,556
Payable after one year	25,926	31,481
	<u>31,482</u>	<u>37,037</u>

The Bounce Back loan which the charity has taken in the previous years has no security over it, as this is a government backed loan with the government guaranteeing 100% of the loan value. It is repayable over 10 years.

19. LEASING AGREEMENTS

At the reporting end date the charity had uncancellable equipment lease commitments of £1,394 (2024: £3,485).

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	555,753	-	555,753	561,253
Current assets	132,020	117,022	249,042	209,223
Current liabilities	(10,229)	-	(10,229)	(11,524)
Long term liabilities	(25,926)	-	(25,926)	(31,482)
	<u>651,618</u>	<u>117,022</u>	<u>768,640</u>	<u>727,470</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	561,253	-	561,253	590,866
Current assets	104,607	104,616	209,223	161,191
Current liabilities	(11,524)	-	(11,524)	(10,951)
Long term liabilities	(31,482)	-	(31,482)	(37,037)
	<u>622,854</u>	<u>104,616</u>	<u>727,470</u>	<u>704,069</u>

21. MOVEMENT IN FUNDS

	At 1/7/24 £	Net movement in funds £	Transfers between funds £	At 30/6/25 £
Unrestricted funds				
General fund	61,601	(2,553)	7,617	66,665
Designated Fund	561,253	(22,116)	16,616	555,753
Garfield Weston	-	29,200	-	29,200
	<u>622,854</u>	<u>4,531</u>	<u>24,233</u>	<u>651,618</u>
Restricted funds				
WWF UK	3,774	(2,524)	(1,250)	-
Fife Environment Trust	2,374	-	(2,374)	-
FVA Supported Volunteers	16,870	1,015	-	17,885
National Lottery	20,836	(17,801)	(3,035)	-
Cycling Scotland	20,122	(2,548)	(17,574)	-
Opportunities Fife Partnership	37,314	13,201	-	50,515
Outdoor Community Play - Thrive	3,326	393	-	3,719
National Lottery - Growing Our Community	-	41,667	-	41,667
Growing Your Food	-	2,088	-	2,088
Wet Weather Activities	-	1,148	-	1,148
	<u>104,616</u>	<u>36,639</u>	<u>(24,233)</u>	<u>117,022</u>
TOTAL FUNDS	<u>727,470</u>	<u>41,170</u>	<u>-</u>	<u>768,640</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,834	(117,387)	(2,553)
Designated Fund	700	(22,816)	(22,116)
Garfield Weston	30,000	(800)	29,200
	<u>145,534</u>	<u>(141,003)</u>	<u>4,531</u>
Restricted funds			
WWF UK	62,162	(64,686)	(2,524)
FVA Supported Volunteers	23,500	(22,485)	1,015
National Lottery	23,748	(41,549)	(17,801)
Cycling Scotland	-	(2,548)	(2,548)
Opportunities Fife Partnership	88,830	(75,629)	13,201
Outdoor Community Play - Thrive	9,226	(8,833)	393
National Lottery - Growing Our Community	50,000	(8,333)	41,667
Growing Your Food	2,383	(295)	2,088
Warm Spaces	4,800	(4,800)	-
Wet Weather Activities	1,500	(352)	1,148
	<u>266,149</u>	<u>(229,510)</u>	<u>36,639</u>
TOTAL FUNDS	<u><u>411,683</u></u>	<u><u>(370,513)</u></u>	<u><u>41,170</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	52,402	10,502	(1,303)	61,601
Designated Fund	590,866	(29,613)	-	561,253
	643,268	(19,111)	(1,303)	622,854
Restricted funds				
Community Biodiversity Works	551	(551)	-	-
Reforestation Scotland	372	(372)	-	-
R S McDonald	1,565	(1,565)	-	-
Action Earth	-	(32)	32	-
Food Insecurity Group	3,105	(2,655)	(450)	-
Hubbub Foundation	2,555	(2,555)	-	-
Mushroom Trust	199	-	(199)	-
Outdoor Community Play	4,856	(4,856)	-	-
WWF UK	-	3,774	-	3,774
Fife Environment Trust	2,374	-	-	2,374
FVA Supported Volunteers	13,841	3,029	-	16,870
Nature Save	919	(1,689)	770	-
New to Nature	449	(1,599)	1,150	-
Woods for Wellbeing	3,813	(3,813)	-	-
Woods for Wellbeing Family	7,310	(7,310)	-	-
National Lottery	18,892	1,944	-	20,836
Cycling Scotland	-	20,122	-	20,122
Opportunities Fife Partnership	-	37,314	-	37,314
Outdoor Community Play - Thrive	-	3,326	-	3,326
	60,801	42,512	1,303	104,616
TOTAL FUNDS	704,069	23,401	-	727,470

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,776	(88,274)	10,502
Designated Fund	-	(29,613)	(29,613)
	<u>98,776</u>	<u>(117,887)</u>	<u>(19,111)</u>
Restricted funds			
Community Biodiversity Works	-	(551)	(551)
Reforestation Scotland	-	(372)	(372)
R S McDonald	-	(1,565)	(1,565)
Action Earth	250	(282)	(32)
Food Insecurity Group	-	(2,655)	(2,655)
Hubbub Foundation	2,000	(4,555)	(2,555)
Outdoor Community Play	4,856	(9,712)	(4,856)
WWF UK	65,519	(61,745)	3,774
FVA Supported Volunteers	21,652	(18,623)	3,029
Nature Save	-	(1,689)	(1,689)
New to Nature	9,594	(11,193)	(1,599)
Woods for Wellbeing	-	(3,813)	(3,813)
Woods for Wellbeing Family	-	(7,310)	(7,310)
National Lottery	47,088	(45,144)	1,944
Cycling Scotland	20,122	-	20,122
Opportunities Fife Partnership	91,975	(54,661)	37,314
Outdoor Community Play - Thrive	4,856	(1,530)	3,326
	<u>267,912</u>	<u>(225,400)</u>	<u>42,512</u>
TOTAL FUNDS	<u>366,688</u>	<u>(343,287)</u>	<u>23,401</u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions during the year apart from details in note 11. In the year ended 30 June 2024, the charity received a grant of £5,000 from Scottish Power. Owen Black, a trustee of the charity, is employed by Scottish Power. The trustee declared their interest to the board of trustees and did not participate in decisions regarding the grant application or acceptance.

23. PURPOSE OF FUNDS

The designated funds relate to the land and buildings that The Ecology Centre operates from. Community Biodiversity Works, Funding for development of the site and its facilities.

Reforestation Scotland. Reforestation Scotland provided funding for the purchase of an iPad for the centre, helping staff and volunteers to minimise the use of paper and reduce the centre's carbon footprint.

R.S. McDonald Trust. R.S. MacDonald Charitable Trust provided funding to develop our new dementia-friendly tool shed sessions.

Action Earth. To provide volunteer service for people with support needs

Fife Environment Trust. Match Funding for Heating, Solar Panels and Pond restoration project

Food Insecurity Group. Funding to support Community Fridges and Volunteer Lunches

Hubbub Foundation. Funding to set up Community Fridge

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

23. PURPOSE OF FUNDS - continued

Mushroom Trust Funding for Signage around the site.

Outdoor Community Play Funding to run outdoor play sessions across Fife.

WWF UK. Funding toward the Restoration Forth project, focusing on Seagrass, Shellfish and citizen science.

National Lottery, support to pay staff wages.

FVA Supported Volunteers. To staff and run a volunteer day weekly for those with more complex support needs on site with the aim of improving their physical and mental well-being.

Nature Save. To purchase timber required for shipping crates for tools for Malawi project for tool shed. To contribute to tool shed overheads.

New to Nature. To provide salary and training for a 1 year contract for a trainee gardener to learn and co-ordinate activities in the market garden.

Woods for Wellbeing. Funding to staff and deliver 3 blocks of 10 week woods for well-being including participants gaining a FOLA 4 qualification and improving their physical and mental well-being.

Cycling Scotland. To create a lasting legacy of improved cycling infrastructure and facilities in the local area.

Opportunities Fife Partnership. Gives Volunteers the opportunity to gain confidence and break barriers to look for employment opportunities.

Outdoor Community Play - Thrive. To provide and run outdoor play sessions across Fife.

Growing Your Food - WRAPP. To encourage low-income families to learn how to grow their own vegetables and we supplied the allottments.

National Lottery - Growing Our Community. To support our community outreach through workshops, Cafe Training and Development, Volunteer opportunities and upskilling as well as delivering sustainability workshops to the local community.

Warm Spaces. Community outreach during the winter months supplying a warm space and a hot meal to the local community.

Wet Weather Activities. To accommodate our volunteers during the very cold and wet days as an indoor activity instead of outdoor volunteering in bad weather.