



**Sustainable Kirriemuir**

**Annual Report & Financial Statements**

**For the period**

**1 April 2022 to 29 August 2023**

## **Sustainable Kirriemuir**

### **Annual Report & Statement of Account**

For the period 1 April 2022 to 29 August 2023

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<b>Contents</b>	<b>Page</b>
Message from Chair	3
Management Committee's Annual Report	4 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 – 19

## Sustainable Kirriemuir

### Message from Chair

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Welcome to the Annual Report and Financial statements from Sustainable Kirriemuir. This report gives an overview of our work from 1<sup>st</sup> April 2022 to 29<sup>th</sup> August 2023.

As you will see this period has seen us take some large steps forward. We have put in place the solid foundations we need to move our work forward for a sustainable Kirriemuir.

The report covers our work until the 29<sup>th</sup> of August 2023, as on 30<sup>th</sup> August 2023 Sustainable Kirriemuir converted from being an unincorporated voluntary association to a Scottish Charitable Incorporated Organisation (SCIO). This is a massive step forward and I would like to take this opportunity to thank the Sustainable Kirriemuir Trustees and staff who put in such an incredible amount of work to make this happen so smoothly.

This was also the year we launched our Strategic Plan 2023 – 2027. This plan sets out our objectives over the next 5 years and I would encourage you to have a look at it if you have not already had the opportunity to do so.

Thank you once again to all our staff, volunteers, members, donors, supporters and partners for your support in our achievements which are highlighted on pages 4-6.



Kate Munro  
Sustainable Kirriemuir Chair

## **Sustainable Kirriemuir**

### **Annual Report**

For the period 1 April 2022 to 29 August 2023

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The Committee members present their report together with the financial statements and the independent examiner's report for the period 1 April 2022 to 29 August 2023. These will be the final accounts of the voluntary association as the assets, liabilities and undertakings transferred to the charity Sustainable Kirriemuir (SCIO) on the 30 August 2023.

### **Reference & Administrative Information**

<b>Organisation Name:</b>	Sustainable Kirriemuir
<b>Registered Office &amp; Principal Address:</b>	28 South Street, Kirriemuir, Angus DD8 5DG
<b>Committee members:</b>	Kate Munro (Chairperson) Clare Little (Treasurer) Millie Stevenson (Secretary) Erica Duncan Terrill Dobson Steve Gardner Antony Gifford

**Independent Examiner:** Chris Smith BSc (Hons) FCIE

### **Structure, Governance & Management**

Sustainable Kirriemuir was established as an unincorporated voluntary association in September 2019 and converted to a Scottish Charitable Incorporated Organisation (SCIO) in August 2023. It is governed by its constitution with members who elect the committee at the AGM. At each AGM, all Management Committee members retire and are eligible for re-election. The Management Committee have overall responsibility for the organisation and are supported by a small staff team who deliver activities on a day-to-day basis.

### **Objectives & Activities**

The organisation's purposes are focused on positive social and environmental impact within our community of Kirriemuir and the surrounding area, and include:

- (a) Advancement of environmental protection and improvement by:
  - (i) helping our community move towards net-zero emissions;
  - (ii) promoting and advancing sustainable living practices, and;
  - (iii) protecting and restoring our local nature.



## Sustainable Kirriemuir

### Annual Report

For the period 1 April 2022 to 29 August 2023

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- (b) Development and support of community education by:
  - (i) increasing knowledge and understanding of local and global climate change including approaches for adaptation and mitigation;
  - (ii) increasing knowledge, learning, and skills development to promote sustainable living, and;
  - (iii) increasing knowledge and understanding of our local natural habitats and actions required for their protection and restoration.
- (c) Promotion and advancement of the health and wellbeing co-benefits arising through:
  - (i) prevention and reduction of environmental degradation;
  - (ii) providing opportunities within our projects, events and collaborative partnership working to maintain and improve health and wellbeing, and
  - (iii) preventing disease and ill health by increasing access to greenspace, healthy and affordable food, and physical activity.
- (d) Advancement of community resilience and development by encouraging and supporting participation and volunteering in our community projects and events.
- (e) Promotion, establishment, facilitating and/or operating activities and initiatives which further our charitable environmental and social aims.

Our **vision** is for Kirriemuir to be a sustainable net-zero community where people and nature flourish.

To achieve these aims and vision our **mission** is to engage with our community to learn, teach, adapt and share the skills, knowledge, activities and practices to enable healthy people and a healthy planet. We do this through various community events, activities and workshops, our Community Garden and e-bike loans, as well as connecting with our community via our website and social media channels.

### Achievements & Performance

#### Volunteering

Volunteers are the backbone of Sustainable Kirriemuir. Our work in all of the below areas would simply not be feasible without our pool of diverse, enthusiastic, and dedicated volunteers. We are very lucky to be supported by such a large number of local (and some not so local!) volunteers. Over the period in question we delivered 72 events, reaching approximately 1700 members of our community and were supported to do so by over 100 volunteers. We celebrated our volunteers through community events such as our Christmas Pot Luck lunch, our Burns Supper and our Summer Solstice Gathering.

## Sustainable Kirriemuir

### Annual Report

For the period 1 April 2022 to 29 August 2023

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#### Sustainable & Active Travel

- We launched our e-bike loan scheme with our mini fleet of 3 e-bikes and 1 cargo bike. This scheme has proved to be a huge success with a waiting list and participants going on to buy e-bikes.
- Our active travel activities included closed play streets, group cycles to various farms and food producers, and our ongoing series of bike maintenance and repair workshops which continued to prove popular with a total of 838 participants across these events.
- We held Dream Festival; a family fun day to improve bike handling skills and encourage physical activity in the outdoors with over 200 families attending.





## Sustainable Kirriemuir

### Annual Report

For the period 1 April 2022 to 29 August 2023

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#### Protecting & Restoring Nature

- At St. Mary's Field Community Garden and BioHub we installed the world's first 3-D printed log beehive. As well as providing a home for honeybees the project received a lot of media coverage and helped us highlight the plight of Scotland's honeybees.
- We worked in partnership with the charity Buglife to deliver our first ever Pollinator Picnic and welcomed over 100 people from all over Angus.
- We carried out our first Kirriemuir BioBlitz; over 30 guided walks and species counts, creating a snapshot of the variety of life found across Kirriemuir. This was an effective and fun way to engage with the community and to share and develop an enthusiasm for nature.
- Kirrie Dumplings Outdoor Tots group, our popular parent and toddler group, was established in 2022 and now meets at St. Mary's Field weekly during term time.



## Sustainable Kirriemuir

### Annual Report

For the period 1 April 2022 to 29 August 2023

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#### Food & Growing

- We celebrated making the most from locally grown produce at our two largest yearly events - Apple Day 2022 (150 attendees) and Tattie Day 2023 (400 attendees), and launched our Kirriemuir Seed Library and Swap initiative.
- At St. Mary's Field Community Garden and BioHub our growers Emily and George continued to support volunteers to grow a wide range of produce, learn growing techniques and share skills.
- We ran our grow-at-home Get Set Grow course for the second time during Summer 2022, with 75 people from all over Scotland signing up. This was also supported by a series of practical growing workshops at our Community Garden.
- Our Community Cooks ran various cooking sessions, from pop-up cooking at Kirriemuir Food Hub, to a 4-week cooking course with Northmuir Primary School.





## **Sustainable Kirriemuir**

### **Annual Report**

For the period 1 April 2022 to 29 August 2023

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#### Reduce, Reuse & Repair

- Our Facebook group *Swap Shop Kirrie by Sustainable Kirriemuir* encourages people to give away unwanted goods rather than throwing them out. This continues to be a very active and well used resource with over 3,000 members and an average of 500 posts a month.
- We held a series of productive repair cafés and sewing drop-ins where community members learned basic repair and upcycling skills for clothing and textiles.

#### Energy

- We partnered with Home Energy Scotland to hold information sessions and energy efficiency workshops to offer advice on home insulation and energy efficiency tips and techniques.

#### Financial Review

With income of £220,647 and expenditure of £256,829 Sustainable Kirriemuir (the voluntary association) recorded a deficit of £36,182 for the year. The expenditure includes a creditor of £107,479 being the funds transferred to the charity Sustainable Kirriemuir (SCIO).

The deficit was funded from reserves brought forward from the previous year so that at the 29 August 2023 Sustainable Kirriemuir had no funds and will be wound up.

This report was approved by the Management Committee on the 14th November 2023 and signed on their behalf by:



Kate Munro (Chairperson)

## **Sustainable Kirriemuir**

### **Independent Examiner's Report**

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I report on the financial statements of Sustainable Kirriemuir for the period 1 April 2022 to 29 August 2023 which are set out on pages 11 to 19.

#### **Respective responsibilities of trustees and examiner**

The Committee are responsible for the preparation of the financial statements and to make all information available to ensure their accuracy. It is my responsibility to examine the financial statements and to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as a Committee concerning any such matters.

#### **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
  - To prepare financial statements which accord with the accounting records have not been met;
- or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Chris Smith BSc (Hons) FCIE  
Glascairn Cottage  
Aytounhill  
Cupar  
KY14 6JH

Date: 20/11/2023

## Sustainable Kirriemuir

### Statement of Financial Activities

For the period 1 April 2022 to 29 August 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
<b>Income from:</b>					
Grants	4	-	211,247	211,247	126,875
Donations & fundraising		5,813	2,000	7,813	2,375
Project activities		1,517	70	1,587	880
Total income		7,330	213,317	220,647	130,130
<b>Expenditure on:</b>					
Project activities	5	3,126	131,880	135,006	82,923
Support costs	6	6,163	8,181	14,344	13,433
Transfer to SCIO		26,870	80,609	107,479	-
Total expenditure		36,159	220,670	256,829	96,356
<b>Net income/(expenditure)</b>		(28,829)	(7,353)	(36,182)	33,774
Transfers		26,913	(26,913)	-	-
<b>Net movement in funds</b>		(1,916)	(34,266)	(36,182)	33,774
<b>Reconciliation of Funds</b>					
Funds brought forward		1,916	34,266	36,182	2,408
Net movement in funds		(1,916)	(34,266)	(36,182)	33,774
Funds carried forward		-	-	-	36,182

The statement of financial activities includes all gains and losses recognised in the period. The notes on pages 13 to 19 form an integral part of these accounts.



## Sustainable Kirriemuir

### Balance Sheet

For the period 1 April 2022 to 29 August 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	7	9,566	-	9,566	1,403
<b>Current Assets</b>					
Cash at bank & in hand		17,854	80,609	98,463	35,329
Total current assets		17,854	80,609	98,463	35,329
<b>Current Liabilities</b>					
Creditor - SCIO		26,870	80,609	107,479	-
Accrual of examination fee		550	-	550	550
Total current liabilities		27,420	80,609	108,029	550
<b>Net current assets</b>		(9,566)	-	(9,566)	34,779
<b>Net assets</b>		-	-	-	36,182
<b>Funds of the Charity</b>					
Unrestricted funds		-	-	-	1,916
Restricted funds		-	-	-	34,266
Total Funds		-	-	-	36,182

Approved by the Management Committee on 14th November 2023 and signed on their behalf by:

  
 Kate Munro (Chairperson)

## **Sustainable Kirriemuir**

### **Notes to the Financial Statements**

For the period 1 April 2022 to 29 August 2023

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## **1 Basis of Preparation**

### **1.1 Basis of accounting**

These accounts have been prepared on the basis that the organisation is a public benefit entity and on the basis of historic cost in accordance with Financial Reporting Standard FRS (102) (Effective January 2015).

### **1.2 Going Concern**

These are the final accounts of Sustainable Kirriemuir (the voluntary association) as all the assets, liabilities and undertakings were transferred to the charity Sustainable Kirriemuir (SCIO) on 30 August 2023.

## **2 Accounting Policies**

### **2.1 Form of Financial Statements**

The organisation maintains two types of funds for accounting purposes: -

- (a) A general unrestricted fund that can be expended at the discretion of the committee on furthering the objects of the organisation, and
- (b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

### **2.2 Incoming Resources**

- (a) Incoming Resources are recognised and included in the Statement of Financial Activities (SOFA) when the organisation becomes entitled to the resources; receipt of the resources is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.
- (c) Grants received in advance and which specifically relate to a future accounting period are treated as deferred income.
- (d) Donated goods and services are recognised on the basis of the value of the gift to the organisation which is the amount the organisation would have been willing to pay to obtain equivalent good or services on the open market. A corresponding amount is then recognised as an expenditure in the period of receipt.

## **Sustainable Kirriemuir**

### **Notes to the Financial Statements**

For the period 1 April 2022 to 29 August 2023

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#### **2.3 Expenditure & Liabilities**

- (a) Expenditure is accounted for on an accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

#### **2.4 Assets**

Tangible fixed assets are capitalised if they have a value greater than £500 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

Depreciation is calculated on a straight-line basis to write off the cost of tangible assets over their useful economic life as follows:

Equipment – 20% straight line

#### **2.5 Debtors**

- (a) Debtors are recognised at the settlement amount due
- (b) Prepayments are valued at the amount prepaid.

#### **2.6 Cash**

Cash at bank and in hand includes cash and bank deposits repayable on demand.

#### **2.7 Creditors**

- (a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

#### **2.8. Financial Instruments**

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



## Sustainable Kirriemuir

### Notes to the Financial Statements

For the period 1 April 2022 to 29 August 2023

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#### 3. Restricted funds

During the year Sustainable Kirriemuir maintained the following restricted funds:

Angus Council PB: Kirrie Unplugged – Funding restricted to engaging people with nature through days out in nature activities

Angus Rural Partnership – Funding restricted to garden materials

Nourish Fundraising – Funding restricted to activities for climate engagement, growing food and reducing waste

Early Years Scotland – Funding restricted to establishing an outdoor tots group

Gardening Association Donation (SMF) – Funding restricted to establishing a community garden at St Mary's Field

Gardening Association Donation (Schools) - Funding restricted to developing gardens/growing spaces at 3 local schools

TNL Awards for All: Active Travel - Funding restricted to the purchase of E-bikes

TNL: Together for Our Planet - Funding restricted to Climate engagement events and activities

TNL: Community Led - Funding restricted to staff and core costs

VAA: MHWB Fund - Funding restricted to the staff costs of delivering mental health and wellbeing activities

Smarter Choices Smarter Places - Funding restricted to Active Travel events and challenges

Angus Council PB: Crafternoons - Funding restricted to craft workshops

Angus Council: Get Into Summer - Funding restricted to Funding restricted to establishing an outdoor tots group

CCF: Nourish (2020-2022) - Funding restricted to climate engagement around growing food

Coop Local Community Fund: Funding restricted to establishing a community garden at St Mary's Field

Energy Saving Trust - Funding restricted to purchase of E-bikes

Murton Trust Laptop - Funding restricted to purchase of a laptop

Murton Trust: Grow Angus Development - Funding restricted to activities that increase the amount of food grown locally

Murton Trust: Beekeeping - Funding restricted to understanding of pollinators

Community Learning Exchange - Funding restricted to the cost of experts to share their knowledge on climate change

Earth Action - Funding restricted to habitat creation

## Sustainable Kirriemuir

### Notes to the Financial Statements

For the period 1 April 2022 to 29 August 2023

#### 3.1 Movement in restricted funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance transferred to SCIO
	£	£	£	£	£
Angus Council PB: Kirrie Unplugged	720	-	470	-	250
Angus Rural Partnership	-	7,102	6,992	-	110
Nourish Fundraising	1,620	70	486	(699)	504
Early Years Scotland	-	575	34	-	541
Gardening Association Donation (SMF)	-	1,000	-	-	1,000
Gardening Association Donation (Schools)	-	1,000	1,000	-	-
TNL Awards for All: Active Travel	7,576	-	1,293	(4,972)	1,312
TNL: Together for Our Planet	10,000	-	9,109	-	891
TNL: Community Led	-	158,157	75,618	(8,240)	74,300
VAA: MHWB Fund	-	34,000	30,227	(2,071)	1,700
Smarter Choices Smarter Places	-	4,926	4,925	-	-
Angus Council PB: Crafternoons	42	-	42	-	-
Angus Council: Get Into Summer	162	-	162	-	-
CCF: Nourish (2020-2022)	6,916	-	980	(5,936)	-
Coop Local Community Fund: SMF	3,561	-	3,561	-	-
Energy Saving Trust	-	5,638	667	(4,972)	-
Murton Trust Laptop	59	-	59	-	-
Murton Trust: Grow Angus Development	3,270	-	3,258	(12)	-
Murton Trust: Beekeeping	340	-	340	-	-
Community Learning Exchange	-	600	588	(12)	-
Earth Action	-	250	250	-	-
<b>Total</b>	<b>34,266</b>	<b>213,317</b>	<b>140,061</b>	<b>(26,913)</b>	<b>80,608.58</b>

The transfers from the Nourish fundraising, TNL: Active Travel & Energy Savings Trust funds represent the value of capitalised assets that once purchased satisfied the restriction and were transferred to the unrestricted fund. The transfer from the TNL Community Led fund represents the employment allowance transferred to the unrestricted fund with the funder's permission and reimbursement of SMP spent from the unrestricted fund. The transfer from the VAA fund represents the employment allowance transferred to the unrestricted fund with the funder's permission. The transfers from the CCF: Nourish, Grow Angus and Community Learning exchange funds represent unspent balances that, with the funder's permission, were transferred to the unrestricted fund.

## Sustainable Kirriemuir

### Notes to the Financial Statements

For the period 1 April 2022 to 29 August 2023

#### 4. Grants

	2023 Total	2022 Total
	£	£
The National Lottery	158,157	17,576
Voluntary Action Angus	34,000	-
Angus Rural Partnership	7,102	-
Energy Saving Trust	5,713	-
Paths for All	4,925	-
Scottish Community Alliance	600	-
Early Years Scotland	500	-
Volunteering Matters	250	350
Scottish Government	-	57,984
Keep Scotland Beautiful	-	35,652
Murton Trust	-	10,000
Coop	-	4,214
Cycling UK	-	800
Angus Council	-	300
Total	211,247	126,875

#### 5. Project activities

	Note	2023 Total	2022 Total
		£	£
Salary Costs	8	100,204	51,643
Advertising and Marketing		945	1,854
Fixtures		5,701	-
Project Consumables		18,215	8,855
Events		1,837	-
Contract Work		8,104	20,571
Total		135,006	82,923



## Sustainable Kirriemuir

### Notes to the Financial Statements

For the period 1 April 2022 to 29 August 2023

#### 6. Support Costs

	2023 Total	2022 Total
	£	£
Repairs & maintenance	-	2,824
Office and administration	614	182
Subscriptions	375	1,598
Independent examination	550	550
Professional fees	228	264
Bank Interest & Charges	93	64
Insurance	2,789	739
Rent	3,188	4,500
Capital Purchases	3,248	-
Training	780	2,361
Depreciation	2,479	351
Total	14,344	13,433

#### 7. Tangible Assets

	Fixtures fittings & equipment £
<b>Cost</b>	
At 1 April 2022	1,754
Additions	10,642
At 29 August 2023	12,396
<b>Depreciation</b>	
At 1 April 2022	351
Charge for the year	2,479
At 29 August 2023	2,830
<b>Net book value</b>	
At 1 April 2022	1,403
At 29 August 2023	9,566

## Sustainable Kirriemuir

### Notes to the Financial Statements

For the period 1 April 2022 to 29 August 2023

8. Staff Costs	2023 Total	2022 Total
	£	£
Salaries	97,927	50,653
Employers NI	348	-
Employers Pension	1,929	990
Total	<u>100,204</u>	<u>51,643</u>