

Greener Peebles

**A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements
for the Year Ended 31 March 2025**

Greener Peebles

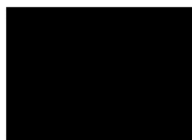
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Greener Peebles

Reference and Administrative Details

Trustees



Charity Registration Number

SC049387

Principal Office

18 Kirklands
Innerleithen
EH44 6NA

Independent Examiner



Deans Chartered Accountants
27 North Bridge Street
Hawick
TD9 9BD

Greener Peebles

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The company's objects are to promote involvement of the local community, especially young people and those who are isolated or vulnerable, in experiential learning activities which safeguard the health of the planet and enhance the sustainability of the local environment of Peeblesshire.

To help people discover new ways to create a self-sustaining and more inclusive community using our values.

Objectives, strategies and activities

To promote involvement of the local community, especially young people and those who are isolated or vulnerable, in experiential learning activities which safeguard the health of the planet, and enhance the sustainability of the local environment of Peeblesshire. Our strategy is to widen our network of connections to identify local needs and to provide state-of-the-art learning and development services to achieve identified goals.

Use of volunteers

Greener Peebles trustees and staff would like to say a huge thank you to all of our volunteers and partners who give their time and work so hard to make our community garden a friendly, supportive and productive place to be. The garden would not exist without you - thank you!

Trustees' Report (continued)

Achievements and performance

Our community garden is our flagship project and the heart of what we do. From the various grants we receive to run projects in the garden, we all come together to help different groups of people and individuals to access the garden. Growing food, from the physical horticultural tasks to the gentle sensory experiences, is a huge part of what we do. We also add to the garden every year to help it thrive, and support people to bring their own passions, through Skill Shares and other events.

Food Growing

We welcomed the spring in 2024 with warmth, but a tinge of sadness as we dismantled and removed what was left of the plastic from the polytunnel frame. This was the first year in 10 years that we did not have our 4m x 14m polytunnel as a covered growing space. We were pleased that a local family has been able to use the frame.

Nonetheless, our gardeners were busy as bees as we planted up our outdoor spaces. We filled the garden with a variety of produce - lettuces, spinach, peas, beans, potatoes, purple sprouting broccoli, kale, sprouts, leeks, onions, herbs, and more – too many to list

here! We are extremely grateful to the volunteers who also brought on seedlings at home. Not only is this practically very helpful for the garden, but we see the strong connection volunteers and families have to the plants, and sense of accomplishment as they are planted out in the community garden.

Our volunteers worked to sow seeds, plant out, barrow soil, care for a variety of plants, bushes and trees. It's a huge effort to grow our garden very year, and we very much appreciate the enormous number of volunteer hours that go into achieving this.

Additions to the Garden

This year we have also improved our garden in various ways, including:

- Upgrades to shed flooring and storage.
- Composting system improvements and signage to promote uses of garden plants known as “weedings”, and create our own organic fertiliser.
- Rainwater collection – guttering and water butt around the Barn
- Habitats for creatures and pollinators to promote biodiversity
- New electric mower and strimmer to reduce reliance on petrol
- Wooden wheelchair accessible bench
- Recycled plastic blue bench to assist with spatial awareness

Community Wellbeing

One of our unique features is offering more activities than simply gardening. Our Skill Share theme for this year was wellbeing, and our programme of activities did not disappoint! We hosted 10 Skill Shares on wellbeing themes, some hosted by our garden team, others led by volunteers or local professionals.

We also had a great response to creative pursuits in the garden this year. Many of our wellbeing Skill Shares featured creative elements, including reflection, art and crafting. One highlight was welcoming back Remembering Together and planting our Peace

Garden with colourful perennials reflecting the tartan colours to provide food and habitats for pollinators for years to come.

Each year as we reflect on our gorgeous garden, a hub of activity for birds and beasties, we take action to support and enhance our natural resources. This year we took steps to improving our soil health via new “weedings” composting system, and further nurturing our biodiversity spaces will be a theme for next year.

Ahead of this, we welcomed back [REDACTED] to lead two permaculture Skill Shares for volunteers and the garden staff team. these informative and inspiring sessions helped us design some action plans for the garden in 2025.

Trustees' Report (continued)

Skill Shares

Regular Skill Share events enable our volunteers to bring their interests and hobbies to the garden. Every year we are impressed with the variety, and have lots of fun with these sessions! Thanks to everyone who gave their time, and shared their interests and knowledge

In 2024-2025 we hosted 23 Skill Shares:

Tsuchi Dango (making seed bombs)
Grass Cutting
Qi-Gong
Nature Drawing
Mindfulness in Nature
Sing for Wellbeing
Dance for Wellbeing
Human Rights (Outside the Box)
Dementia Friends Training
Green Halloween
Storytelling
Tool Maintenance
Nature Weaving
Willow Stars
Festive Forage
Festive Wreaths
Willow Tunnel Maintenance
Permaculture x2
Fruit Bush Pruning
Gardeners' Questions with Helen
Visible Mending

Greener Peebles

Trustees' Report (continued)

Grow Kids and Grow Babies

Our work supporting families and children in the early years has always been very popular. Our "Grow Babies" and "Grow Kids" sessions are part of the garden's weekly buzz of activity, and these hugely popular programmes are a vital part of our work. The little helping hands support practical tasks around the garden, and inspire us with their zest for all things outdoors.

This year we built a play space for our budding gardeners, featuring a mud kitchen, toddle along, and dig pit. Our play space supports child-led sensory play and is a lovely addition to our garden.

For all our families who come out, rain or shine, to grow our garden and bring your sunshine - THANK YOU!

Visiting Groups

As well as our usual sessions, we welcome groups to come for visits led by our Coordinators to explore the garden. This year we enjoyed 3 visits from various groups including: Borders College staff and students who joined us for two of our open volunteering sessions, and Borders Organic Gardeners, who learned about our garden and took part in some of our activities.

We also supported 4 visits from local uniformed groups. Thanks to the leaders and children from Peebles Beavers, Cardrona Beavers, 1 Peebles Guides, and Cardrona Squirrels who enthusiastically participated in their special sessions.

Interest Link

Through our continued partnership with Interest Link we welcome monthly visits from the "Green Wanderers", adults with additional needs and mobility needs along with family or carers. This group benefit from dedicated sessions led by our Community Growing Coordinator [REDACTED] and two raised beds spaces, blooming with colourful flowers and fresh produce.

Schools Growing Project

2024 marked the beginning of a schools growing project, as we embarked on our exciting new partnership with three local schools. Peebles High School is a long-term partner of the community garden, and it was lovely to re-engage with Kingsland and Halyrude Primary Schools, after a few years since our last work with them.

Our team went to the schools weekly to explore and support their unique growing spaces and deliver food growing activities for pupils. This project also features regular visits to the community garden, so that pupils can benefit from the diverse experience of what the community garden has to offer.

Community Events

We enjoy welcoming the wider community into the garden and we host regular community events to encourage this. In 2024-25 we:

Hosted 8 community events:

- Young Plant Share
- Volunteers' Week Celebration
- Harvest Celebration
- Community Apple Day
- Festive Volunteers Celebration
- Spring Seed Share

Trustees' Report (continued)

This year, with support from Age Scotland, we ran a project to encourage and support people living with dementia, their families and carers to access the garden. We held summer picnics and activity sessions for the members of two local organisations. Dementia Friendly Tweeddale visited us on a lovely summer day during National Dementia Action week, and the "Men's Pie and a Brew" group from OPAL (Older People Active Lives) shared their time and experiences with us over lunch on another hot day. We look forward to having the groups back again to enjoy the garden at future events and activities.

Offered 4 Pick Your Own Days

Monthly summer sessions for the wider community to enjoy harvesting our produce.

Had 9 Garden Hires

Groups and individuals having private events such as birthday parties and celebration events can hire our garden facilities to celebrate in our gorgeous outdoor setting.

Awards

We are delighted to have been recognised with the following local, regional and national awards. Thank you to the organisations who have celebrated us, it feels wonderful be recognised in such a positive light.

GOLD Winner of "Cultivating Communities"

Awarded by Scottish Borders Council Greener Gateway Awards (third year running)

BRONZE Winner "Community Garden"

Awarded by Peebles in Bloom

"THRIVING" - It's Your Neighbourhood

Awarded by Keep Scotland Beautiful

Financial review

During the year the charity's income was predominantly made up of grant funding which is restricted in use. Total grants received in the year was £89,659 (2024: £120,306). The remainder of income is formed of donations and fundraising, and sales of goods and services. Donations and fundraising income totalled £1,748 (2024:£2,109) for the year. The income received from the sale of goods and provision of services for the period totalled £8,211 (2024:£6,375). As of 31 March 2025 the charity's unrestricted fund balance was £21,300 (2024:£19,829). Restricted funds of £92,478 (2024:£90,717) are held but are classed as committed expenditure.

Policy on reserves

The Trustees aim to hold reserves equivalent to 3 months expenditure.

Greener Peebles

Trustees' Report (continued)

Principal funding sources

Our financial stability has been good for a few years. We are delighted to be fully funded for 2025, off to a good start, with no changes expected to our activities. However, securing grants to cover operational costs remains an ongoing concern each year. While this is typical in the charity sector, this will always be a challenge for our charity. 2025 marks the final year of 3 streams of multi-year funding. We will endeavour to renew our grants with existing funders where possible, and seek new opportunities in advance of 2026.

Thank you to all the local individuals, families and groups who are supporting our activities such as Grow Kids, Garden Hire, group-led activity sessions, and Pick Your Own days – all of which contributing to making the garden sustainable, and continue to serve the needs and interests of our community.

We are extremely grateful to the following grant funders who supported our work in 2024-2025. These grants are the lifeblood to run our project, the garden would simply not exist as it currently does without this support! Thank you for enabling our work to continue, and the garden to thrive.

Communities Mental Health and Wellbeing
The National Lottery
The Robertson Trust
SSE Renewables
Cattanach Trust
Garfield Weston
Age Scotland
Scottish Borders Council
Remembering Together
Tesco Stronger Starts
Action Earth
Hedley Foundation
Scottish Building Society
Scottish Borders Climate Action Network

Plans for future periods

Aims and key objectives for future periods

After a strong year in 2024 we look forward to another year of growing in 2025.

We are thrilled to be fully funded for 2025-26 with a fresh new activity programme, and we expect our activities and engagement to be similar to this year.

Our community consultation of 2024, surveys and focus groups were essential for shaping our upcoming activities – thank you to everyone who took part.

As a result of our feedback from volunteers, 2025 will be a year of creativity for us, featuring a new heritage growing space, artwork in the garden, and a programme of heritage and biodiversity sessions. Thank you to the funders and supporters who have made this all possible!

Finally, after a year of fundraising, we look forward to having our new polycarbonate tunnel installed in spring 2025.

Going concern

The trustees consider that the charity is a going concern.

Structure, governance and management

Nature of governing document

The company was a company limited by guarantee and was set up by a Memorandum of Association on 14 January 2011. On the 19 July 2019 the company was converted to a SCIO, a Scottish Charitable Incorporated Organisation, governed by a revised constitution.

The charity changed its name to Greener Peebles during 2022.

Trustees' Report (continued)

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Induction and training of trustees

Trustees are inducted with an induction pack, which summarises Trustees obligations and responsibilities. Relevant training is offered to both new and existing trustees on all aspects of governance.

Organisational structure

The charity is a SCIO and is managed by its trustees.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Funds held as custodian trustee on behalf of others

No assets are held on behalf of other organisations.

Creditor payment policy

It is policy to pay invoices within normal payment terms.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Greener Peebles

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 25 September 2025 and signed on its behalf by:



Greener Peebles

Independent Examiner's Report to the trustees of Greener Peebles

I report to the trustees on my examination of the accounts of Greener Peebles for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Greener Peebles you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

I report in respect of my examination of the Greener Peebles's accounts carried out under section 44 (1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks 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.

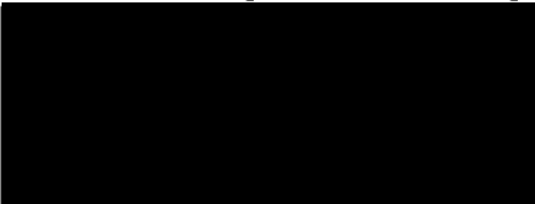
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Greener Peebles as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Deans Chartered Accountants
27 North Bridge Street
Hawick
TD9 9BD

Date: 8-10-25

Greener Peebles

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	1,748	89,659	91,407
Other trading activities	3	8,211	-	8,211
Total income		9,959	89,659	99,618
Expenditure on:				
Raising funds		(8,297)	-	(8,297)
Charitable activities	4	(191)	(87,628)	(87,819)
Total expenditure		(8,488)	(87,628)	(96,116)
Net income		1,471	2,031	3,502
Net movement in funds		1,471	2,031	3,502
Reconciliation of funds				
Total funds brought forward		19,829	90,717	110,546
Total funds carried forward	16	21,300	92,748	114,048
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	2,109	120,306	122,415
Other trading activities	3	6,375	-	6,375
Total income		8,484	120,306	128,790
Expenditure on:				
Raising funds		(3,771)	-	(3,771)
Charitable activities	4	(252)	(80,767)	(81,019)
Total expenditure		(4,023)	(80,767)	(84,790)
Net income		4,461	39,539	44,000
Net movement in funds		4,461	39,539	44,000
Reconciliation of funds				
Total funds brought forward		15,368	51,178	66,546
Total funds carried forward	16	19,829	90,717	110,546

All of the charity's activities derive from continuing operations during the above two periods.

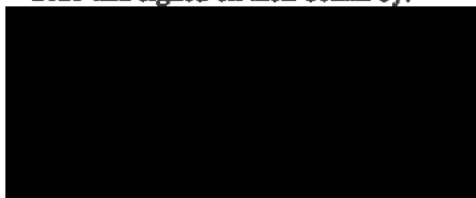
The funds breakdown for 2024 is shown in note 16.

Greener Peebles

(Registration number: 49387) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	9,917	257
Current assets			
Debtors	12	29	29
Cash at bank and in hand	13	105,521	111,458
		105,550	111,487
Creditors: Amounts falling due within one year	14	(1,419)	(1,198)
Net current assets		104,131	110,289
Net assets		114,048	110,546
Funds of the charity:			
Restricted income funds			
Restricted funds		92,748	90,717
Unrestricted income funds			
Unrestricted funds		21,300	19,829
Total funds	16	114,048	110,546

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on 25 September 2025 and signed on their behalf by:



Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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) (effective October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006.

Basis of preparation

Greener Peebles meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are presented in £ and are rounded to the nearest £1.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from individuals	1,748	-	1,748
Grants, including capital grants;			
Grants from other charities	-	89,659	89,659
	<u>1,748</u>	<u>89,659</u>	<u>91,407</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Trading income;			
Sales of goods and services	8,211	8,211	6,375
	<u>8,211</u>	<u>8,211</u>	<u>6,375</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs		-	1,188	1,188	725
Staff costs		-	66,945	66,945	56,924
Allocated support costs		71	4,384	4,455	7,269
Governance costs		120	15,111	15,231	16,101
		<u>191</u>	<u>87,628</u>	<u>87,819</u>	<u>81,019</u>
			Activity support costs £	2025 £	2024 £
Repairs and maintenance			1,596	1,596	3,788
Charitable donations			-	-	45
Rent and rates			120	120	475
Insurance			789	789	750
Telephone and fax			204	204	191
Computer software and maintenance costs			828	828	775
Printing, postage and stationery			706	706	715
Trade subscriptions			141	141	398
Bank charges			71	71	132
			<u>4,455</u>	<u>4,455</u>	<u>7,269</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements	120	390	510	510
Bookkeeping fees	-	14,721	14,721	15,591
	<u>120</u>	<u>15,111</u>	<u>15,231</u>	<u>16,101</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>1,188</u>	<u>725</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	65,604	56,015
Pension costs	<u>1,341</u>	<u>909</u>
	<u>66,945</u>	<u>56,924</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>4</u>	<u>4</u>

2 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>510</u>	<u>510</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2024	2,232	4,327	6,559
Additions	10,300	548	10,848
At 31 March 2025	12,532	4,875	17,407
Depreciation			
At 1 April 2024	2,044	4,258	6,302
Charge for the year	1,028	160	1,188
At 31 March 2025	3,072	4,418	7,490
Net book value			
At 31 March 2025	9,460	457	9,917
At 31 March 2024	188	69	257

12 Debtors

	2025 £	2024 £
Prepayments	29	29

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	19	19
Cash at bank	105,502	111,439
	105,521	111,458

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	26	26
Other taxation and social security	483	376
Other creditors	310	196
Accruals	600	600
	1,419	1,198

15 Pension and other schemes**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,341 (2024 - £909).

Greener Peebles

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	19,829	9,959	(8,488)	21,300
Restricted funds	<u>90,717</u>	<u>89,659</u>	<u>(87,628)</u>	<u>92,748</u>
Total funds	<u>110,546</u>	<u>99,618</u>	<u>(96,116)</u>	<u>114,048</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	15,368	8,484	(4,023)	19,829
Restricted funds	<u>51,178</u>	<u>120,306</u>	<u>(80,767)</u>	<u>90,717</u>
Total funds	<u>66,546</u>	<u>128,790</u>	<u>(84,790)</u>	<u>110,546</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds represent unspent grants that are due to be expended in accordance with the donors terms and conditions.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	9,917	-	9,917
Current assets	11,983	93,567	105,550
Current liabilities	(600)	(819)	(1,419)
Total net assets	21,300	92,748	114,048
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	257	-	257
Current assets	20,172	91,315	111,487
Current liabilities	(600)	(598)	(1,198)
Total net assets	19,829	90,717	110,546

18 Related party transactions

There were no related party transactions in the year.