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

Report of the Trustees and

Audited Financial Statements For The Year Ended 31 December 2025

for

The Green Team (Edinburgh And Lothians) Limited

Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

The Green Team (Edinburgh And Lothians) Limited

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The Green Team (Edinburgh And Lothians) Limited (Registered number: SC278907)

Report of the Trustees For The Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

A word from the Chair, Hamish Wood

2025 was a momentous year for the Green Team as we marked our 30th anniversary. Students from Edinburgh College created a superb video to celebrate our 30 years. We were also invited to the City Chambers by City of Edinburgh Council Leader, Councillor Jane Meagher. Our guests included key partners, funders and representatives from the schools we work with across the city.

Since it was set up, the team has grown from a small conservation project linked to the Duke of Edinburgh's Award with one employee to a diverse pathway of outdoor learning, environmental stewardship and accredited achievement with 12 part-time employees and 9 programmes provided. We are also supported by 5 sessional workers and over 60 volunteers. It is an incredible achievement and largely down to our Co-CEO Operations, Penny Radway who has been with the team since shortly after inception. Penny has overseen the growth while ensuring the team remains focussed on its core purpose to provide transformational outdoor experiences that change lives and care for the natural world.

Over 2025, 3331 young people took part on projects, 604 outdoor based sessions were delivered, amounting to over 2100 hours of activities and more than 2300 volunteer hours. The feedback from our programmes is consistently positive and clearly demonstrates the positive impact on young people. For example, on our Green Shoots programme which uses wilderness living skills, play and nature connection activities to support young people to develop life skills that give them the confidence and resilience to fulfil their potential:

- 100% of participants showed an increase in emotional and mental wellbeing
- 100% of participants showed increased knowledge and care of the natural world
- 96% of participants made new friends

A significant milestone in 2025 was assuming full operational responsibility for the JAS Award (Join in Award Scheme), previously administered by Awards Plus. JAS is an internationally recognised, highly flexible entry-level award used in schools, outdoor centres, home education and youth work settings. JAS is particularly effective for pupils with support needs and provides an accessible first step towards awards such as the DofE Award.

During our first year of full responsibility:

- 1,904 JAS Awards were distributed
- A unified three-level Award (White, Green, Gold) replaced legacy systems
  The online platform was fully redesigned and relaunched Automated registration, payment and certification
- systems were introduced
- International partnerships were strengthened and formalised

Another significant milestone during the year was the development and launch of the Green Team's 2025-2030 Strategy. Coordinated by Co-CEO Julia Duncan, the strategy was shaped through consultation with the Youth Panel, our staff, volunteers and partner organisations and was launched by the Youth Panel in April 2025. The strategy directly informed the development of the subsequent two year Young Environmental Stewardship (YES) programme, with a successful £187k National Lottery Heritage Fund application securing funding for the programme, which began in October 2025. YES incorporated strategy goals of environmental stewardship and learning pathways as well as piloted programmes including alternative accredited learning in the form of Forest Outdoor Learning Awards at level 4 and 5.

After what has been an exceptionally busy and remarkable year, I want to close by saying thank you to our Co-CEO's Penny and Julia, all Green Team staff and volunteers for all their hard work and enthusiasm during the year. Thank you also to my fellow Board members for their diligence and support throughout the year. As ever, there were challenges at times however the focus on delivering our programmes for young people never wavered resulting in another very successful year.

The Green Team (Edinburgh And Lothians) Limited (Registered number: SC278907)

Report of the Trustees For The Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 26th January 2005. The company is governed by its Articles of Association and early in 2025, we updated these in response to taking over coordination and distribution of the JAS Award from Awardsplus.

As at 31st December 2025 there were 30 members of the company.

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

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

The charity regularly reviews the composition of its Board to identify any skills gaps. The most recent analysis identified that the Board was fit for purpose with a broad range of skills and a diverse range of views. Areas which could be further strengthened have been identified and will be addressed through further recruitment or use of external resources where appropriate.

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

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

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

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

The key controls used by the charity are as follows:

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

- The advancement of environmental protection and improvement through practical conservation in local green spaces;
- The advancement of education through engaging people in environmental activities, raising awareness about environmental issues and facilitating behaviour change to reduce environmental impact;
- The advancement of citizenship and community development by encouraging voluntary activity, fostering social connection and building a sense of shared ownership of local green spaces; and;
- The encouragement, facilitation and/or organisation of recreational activities which promote mental wellbeing and the physical and social development of young people, especially those experiencing disadvantage. Without prejudice to the foregoing generality this may include running award initiatives to encourage engagement and participation in such activities.

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

ACHIEVEMENT AND PERFORMANCE

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

In 2025 a total of 3,331 (2024: 2,253) young people participated in Green Team programmes, across 604 (2024: 466) sessions of outdoor learning and environmental volunteering. In addition, we ran 75 sessions, providing the opportunity for adults to take part in training, conservation or wellbeing activities.

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

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

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

In 2025 we delivered 40 Green Volunteers project days and worked with 70 young people through 328 volunteering days. Programme evaluation showed that:

87% of participants said they were likely to take more positive action for the environment as a result of being involved

"Working and spending time outside; it's almost a technology detox" Young Person

Skylarks supports the positive wellbeing of girls and non-binary young people through environmental volunteering, gentle nature connection and spending time with others. It is aimed at those aged 12-18 and is delivered by the Skylarks Project Co-ordinator supported by adult volunteers. Projects take place at a variety of countryside sites around Edinburgh and includes a practical work task, activities such as woodland art and crafts and lots of exploring nature. Skylarks projects promote well-being in the outdoors and are particularly suitable for girls who are socially isolated, have anxiety or low confidence. Participants work towards the John Muir Award and also the DofE Volunteering section (for those who are 14+). Skylarks is delivered through programmes of term-time activity (one day a week for 8-10 weeks) and monthly Saturday projects

In 2025 we delivered 48 project days involving 54 participants who contributed 278 volunteering days.

All participants showed an increase in confidence, emotional and mental wellbeing, teamwork,
positive relationships, understanding of nature and communication skills. Notably, 27% of participants demonstrated a substantial increase in confidence, while 36% showed a significant improvement in their understanding and appreciation of nature.

"Sarah and Millie were so welcoming and friendly... There was always a lovely feel within the group: relaxed, friendly, caring and there's chill time when sitting eating together round wonderful firepits with hot chocolates and marshmallows!" Referrer

Green Shoots works with young people aged 12-14 who are struggling at school for a variety of reasons and may be socially or economically excluded or disadvantaged. Through programmes of activity (one day a week for 8-15 weeks) we aim to help young people develop life skills that give them the confidence and resilience to fulfil their potential. Young people take part in a range of conservation and nature connection activities. Each session includes skills-based activities such as wilderness survival skills (fire-lighting, shelter building and outdoor cooking), woodland crafts and play therapy.

In 2025 we delivered 9 programmes. All programmes were based at a variety of local urban green spaces as well as in the wider countryside. Programmes were delivered by Green Shoots staff, supported by volunteers and staff from referring schools, who helped young people and gained valuable experience. In 2025 Green Shoots worked with 83 young people over 88 sessions. Overall, there were a total of 512 participant sessions delivered.

Programme evaluation showed that:

96% of Green Shoots participants made new friends.

"She has started to show some interest in conservation and has been telling her (mum) all about the work you do" Referrer

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

In 2025 we worked with 41 young people over 62 sessions. We delivered a rolling multi-agency programme across the year for individuals who required continued support and 4 programmes with referring partners. Overall, there were 315 participant sessions delivered.

95% of Thrive participants increased in confidence
"I am going to miss sitting around the fire and being together. During this programme I've learned how to read a map... I love being out in the forest and looking at the trees." Young Person

Our **Green Schools** programme offers outdoor learning projects to Nursery, Primary, Secondary and Special Education schools. Our Green Schools and Communities Co-ordinators deliver valuable environmental education and encourage teachers to incorporate outdoor learning into their practice. We work with a range of schools through single day events and longer-term programmes supporting teaching staff to deliver high quality environmental activities that encourage discovery, explor ation and a deeper understanding of the natural world.

In 2025 we worked with 19 schools in Edinburgh and the Lothians. Overall, we worked with 2,708 young people through the Green Schools programme over 305 sessions.

"Everyone had a great time and it was nice to be back in the outdoors. One of the kids asked today for the address of where we had been as he's keen to go back!" Teacher

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

In 2025 we delivered 51 sessions with 337 children and 293 accompanying adults.

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

In 2025 we delivered 8 sessions, involving 26 children.

Green Champions and Green Connections, our corporate conservation and wellbeing programmes, worked with 486 staff from 12 different organisations. These sessions help with team connections, provide a stress-free day out of the office and make a tangible difference to local greenspaces through conservation tasks. Revenue from these sessions is used to fund Green Team projects with young people.

Volunteers

Volunteers make a huge contribution to the Green Team and our delivery of services. Over 2,000 hours of volunteer time were given in 2025. The value of services provided by volunteers is not incorporated into these financial statements.

Without volunteers many of our programmes of activities would not take place, and we recognise how important this contribution is to the Green Team. In total 41 volunteer leaders have been involved delivering projects this year. Our Volunteer Co-ordinator supports and develops our volunteers to ensure that they are getting the most out of their volunteering experience.

Our volunteer leaders participate in a variety of training courses to give them a sound knowledge of health & safety, operating procedures and the policies that inform these. In 2025 training was offered in areas including: Child Protection, Healthy and Safety, Essential Skills, First Aid and Mental Health Awareness. In addition, we ran various volunteer social events.

" The Green Team is a beautiful model of working with volunteers...they do it incredibly well. It takes a lot of work and effort, but they succeed in that. Volunteers make the programme; but only because they are held and supported by the organisation. They provide people with experiences that help them go off into the world in their own direction" Volunteer

FINANCIAL REVIEW

The statement of financial activities shows that the charity returned a surplus of £41,581 (2024: surplus of £11,597), made up of £11,402 of net income on unrestricted funds and net income of £30,179 on restricted funds.

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

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

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

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

Principal funding sources
In 2025 the charity benefitted from funding through a wide range of sources, with the most significant grants coming from the National Lottery Heritage Fund, the City of Edinburgh Council, Baillie Gifford, the Robertson Trust, the National Lottery Community Fund, the Swire Charitable Trust and the HDH Wills Charitable Trust. Where possible, grant applications included a contribution towards the overhead costs of running projects. The Green Team will continue to maintain a broad funding base comprising grants from trusts and foundations, lottery funding, local government funding plus income generated through charging for services and fundraising activities.

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

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

As of 31st December 2025, unrestricted funds amounted to £284,898 (2024: £288,125).

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

Included within unrestricted funds, designated funds of £30,000 (2024: £20,000) are held towards the future replacement of minibuses. Further amounts will be added as funds allow.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC278907 (Scotland)

Registered Charity number
SC029319

Registered office
The Risk Factory
20 New Mart Road
Edinburgh
EH14 1RL

The Green Team (Edinburgh And Lothians)
Limited (Registered number: SC278907)

Report of the Trustees
For The Year Ended 31 December 2025

Company Secretary
Levi Fletcher Washington

Auditors
Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Co-Chief Executives
Julia Duncan
Penny Radway

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Green Team (Edinburgh And Lothians) Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 19 August 2026 and signed on its behalf by:

Signed by:
Hamish Wood
B085B1392D8C4E2...
Hamish Wood - Trustee

Report of the Independent Auditors to the Trustees and Members of The Green Team (Edinburgh And Lothians) Limited

Opinion

We have audited the financial statements of The Green Team (Edinburgh And Lothians) Limited (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

The financial statements for the charitable company for the year ended 31st December 2024 were not audited. Accordingly, we do not express an opinion on the comparative information. During the course of the audit of the year ended 31st December 2025, full consideration has been made to the prior year adjustments included in the financial statements, and sufficient appropriate evidence was obtained that therestated opening balances do not contain misstatements that materially affect the current year's financial statements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our wider knowledge and experience;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the The Charities Accounts (Scotland) Regulations 2006 and Financial Reporting Standard 102 Statement of Recommended Practice.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks of irregularities identified
To address the risk of fraud through management bias and override of controls, we:
- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, OSCR and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees and Members of The Green Team (Edinburgh And Lothians) Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Janice Alexander
4A471C029C1444B...

Janice Alexander CA (Senior Statutory Auditor)
for and on behalf of Robb Ferguson
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Date: 20 August 2026

The Green Team (Edinburgh And Lothians) Limited

Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**104,695**	**23,541**	**128,236**	122,775
Charitable activities	4				
Charitable activities		**151,112**	**236,565**	**387,677**	268,579
Investment income	3	**5,977**	**-**	**5,977**	5,034
Total		**261,784**	**260,106**	**521,890**	396,388
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		**250,382**	**229,927**	**480,309**	384,791
NET INCOME		**11,402**	**30,179**	**41,581**	11,597
Transfers between funds	17	**(14,624)**	**14,624**	**-**	-
Net movement in funds		**(3,222)**	**44,803**	**41,581**	11,597
RECONCILIATION OF FUNDS					
Total funds brought forward		**288,125**	**20,933**	**309,058**	297,461
TOTAL FUNDS CARRIED FORWARD		**284,903**	**65,736**	**350,639**	309,058

The notes form part of these financial statements

The Green Team (Edinburgh And Lothians) Limited (Registered number: SC278907)

Statement of Financial Position 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds as restated £
FIXED ASSETS					
Tangible assets	14	**58,769**	**-**	**58,769**	85,001
CURRENT ASSETS					
Debtors	15	**26,341**	**24,266**	**50,607**	76,788
Cash at bank and in hand		**249,390**	**194,451**	**443,841**	248,692
		275,731	**218,717**	**494,448**	325,480
CREDITORS					
Amounts falling due within one year	16	**(49,602)**	**(152,976)**	**(202,578)**	(101,423)
NET CURRENT ASSETS		**226,129**	**65,741**	**291,870**	224,057
TOTAL ASSETS LESS CURRENT LIABILITIES		**284,898**	**65,741**	**350,639**	309,058
NET ASSETS		**284,898**	**65,741**	**350,639**	309,058
FUNDS	17				
Unrestricted funds				**284,898**	288,125
Restricted funds				**65,741**	20,933
TOTAL FUNDS				**350,639**	309,058

The financial statements were approved by the Board of Trustees and authorised for issue on ....19 August 2026.......... and were signed on its behalf by:

Signed by:
Hamish Wood
B085B1392D8C4E2...
....
Hamish Wood - Trustee

The notes form part of these financial statements

Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 as restated £
Cash flows from operating activities			
Cash generated from operations	1	**189,172**	116,818
Net cash provided by operating activities		**189,172**	116,818
Cash flows from investing activities			
Purchase of tangible fixed assets		**-**	(97,584)
Interest received		**5,977**	5,034
Net cash provided by/(used in) investing activities		**5,977**	(92,550)
Change in cash and cash equivalents in the reporting period		**195,149**	24,268
Cash and cash equivalents at the beginning of the reporting period		**248,692**	224,424
Cash and cash equivalents at the end of the reporting period		**443,841**	248,692

The notes form part of these financial statements

Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**41,581**	11,597
Adjustments for:		
Depreciation charges	**26,232**	26,512
Interest received	**(5,977)**	(5,034)
Decrease/(increase) in debtors	**26,181**	(11,361)
Increase in creditors	**101,155**	95,104
Net cash provided by operations	**189,172**	116,818

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25	Cash flow	**At 31.12.25**
	£	**£**	**£**
Net cash			
Cash at bank and in hand	**248,692**	**195,149**	**443,841**
	248,692	**195,149**	**443,841**
Total	**248,692**	**195,149**	**443,841**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

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

Critical accounting judgements and key sources of estimation uncertainty
In preparing the financial statements, management is required to make estimates and assumptions which affect the reported income, expenditure, assets and liabilities. Use of available information and application of judgment are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from each estimate.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Depreciation of fixed assets - fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle
.
Allocation of expenditure between activities - Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities

Income
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

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1. ACCOUNTING POLICIES - continued

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.

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

Fixtures and fittings	-	20% on cost
Motor vehicles	-	20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

Financial Instruments

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of

continued...

1. ACCOUNTING POLICIES - continued

operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	**128,236**	122,775

3. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Interest receivable	**5,977**	5,034

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024 as restated
Activity fees	76,994	62,945
Training and other fees	591	1,959
Grants	310,092	203,675
	387,677	**268,579**

Details of grant funding received in year (non-government):

Funder	**2025**	**2024**
Restricted		
Anges Hunter	1,138	-
Barrack Charitable Trust	-	1,000
BlackRock	7,083	2,275
City of Edinburgh council	68,173	51,504
CCAN	-	1,850
Dr Guthrie	-	-
Edinburgh Trades Fund	-	3,000
Findlay Charitable Trust	6,000	-
Gannochy Trust	12,000	5,044
Gordon Fraser Charitable Trust	-	1,000
HDH Wills	18,333	-
Impact Funding	2,567	5,164
Ipsos Foundation	20,364	14,766
KCCF Small Grant	2,500	2,500
The National Lottery Community Fund	32,797	14,561
Ponton Trust	-	2,500
Robert McAlpine Foundation	12,000	-
Scottish Childrens Lottery	-	
Scottish Forestry	1,132	-
Souter Charitable Trust	-	2,000
Tesco	-	1,000
TNL Awards for All	8,960	-
TNL Heritage Fund	5,519	-
Walter Scott and Partners	15,000	15,000
Wesleyan Community Fund	6,829	6,981
Womens Fund	-	4,800
	220,395	**134,945**
Unrestricted		
Abobe	15,008	-
AEB Charitable Trust	5,000	5,000
Baillie Gifford	30,194	26,575
Len Thomson Charitable Trust	-	1,000
Misses Barrie Charitable Trust	-	2,500
Paristamen Charity	-	1,000
Rhododendron Trust	1,000	1,000
Robertson Trust	21,000	23,000
Ronald Miller Foundation	1,050	2,100
Swire Charitable Trust	14,945	5,055
Vegware	1,500	1,500
	89,697	**68,730**

continued...

5. CHARITABLE ACTIVITIES COSTS

Analysis of expenditure on charitable activities:

Charitable activities:	**2025**	**2024**
	£	£
Staff costs	359,517	293,908
Activity costs	28,552	17,403
Training costs	3,443	2,913
Office & administration	16,500	16,741
Accounts	2,216	1,500
Depreciation	26,232	26,512
Running costs	17,783	20,746
Travel	11,801	-
Miscellaneous costs	3,225	5,068
	469,269	384,791

6. SUPPORT COSTS

	Governance costs
	£
Charitable activities	**11,040**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024 as restated
	£	£
Depreciation - owned assets	**26,232**	26,512

8. AUDITORS' REMUNERATION

	2025	2024 as restated
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**11,040**	-

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10. STAFF COSTS

	2025	**2024**
Wages & salaries	317,583	262,955
Social security costs	24,142	17,330
Pension costs	17,792	12,812
Other	-	811
Total staff costs	**359,517**	293,908

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

	2025	2024 as restated
Employees	**16**	15

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

The total amount of employee benefits (including pension) paid to key management personnel was £96,743 (2024:£49,109). From November 2024 the role of CEO was shared by two staff.

Volunteers make a large contribution to the Green Team and the delivery of services. 2,092 hours of volunteer time was given in 2025 (2024: 2,335).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	120,070	2,705	122,775
Charitable activities			
Charitable activities	133,634	134,945	268,579
Investment income	5,034	-	5,034
Total	258,738	137,650	396,388
EXPENDITURE ON			
Charitable activities			
Charitable activities	215,359	169,432	384,791

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	43,379	(31,782)	11,597
Transfers between funds	85,656	(85,656)	-
Net movement in funds	129,035	(117,438)	11,597
RECONCILIATION OF FUNDS			
Total funds brought forward	159,089	138,372	297,461
TOTAL FUNDS CARRIED FORWARD	288,124	20,934	309,058

12. PRIOR YEAR ADJUSTMENT

Deferred Income
At 31 December 2024, grant income for the year to December 2025 was recognised in the Statement of Financial Activities as the relevant grants had been awarded and accepted prior to 31 December 2024. Per the detailed grant documentation, the grant income was for the year to December 2025.

A prior year adjustment has been made to reduce incoming resources for the year to December 2024 by £99,922 and increase deferred income by the same amount.

The impact on the Statement of Financial Activities (SoFA) for the year ended 31 December 2024:
Restricted income from charitable activities reduced by £59,512
Unrestricted income from charitable activities reduced by £40,410

Impact on Statement of Financial Position as at the year ended 31 December 2024
Deferred income increased by £99,922.

Accrued Income
At 31 December 2025, an unrestricted donation was recognised in the Statement of Financial Activities as the donation was received in 2025. Per the detailed documentation, the charity was entitled to this income in the year to 31 December 2024.

A prior year adjustment has been made to increase the incoming resources for the year to December 2024 by £67,423 and increase accrued income by the same amount.

The impact on the Statement of Financial Activities (SoFA) for the year ended 31 December 2024:
Accrued income increased by £67,423

The impact on reserves for the year ended 31 December 2024 for both adjustments above:
Restricted reserves reduced by £59,512
Unrestricted reserves increased by £27,013

continued...

13. DONATED SERVICES AND FACILITIES

City of Edinburgh Council provides the charity with office facilities, without charge. Included in the income and expenditure is an estimated amount of £16,500 (2024: £16,500), for the office facilities, secure lock-up, administration costs and training.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 January 2025 and 31 December 2025	**29,754**	**142,026**	**171,780**
DEPRECIATION			
At 1 January 2025	**13,052**	**73,727**	**86,779**
Charge for year	**4,252**	**21,980**	**26,232**
At 31 December 2025	**17,304**	**95,707**	**113,011**
NET BOOK VALUE			
At 31 December 2025	**12,450**	**46,319**	**58,769**
At 31 December 2024	16,702	68,299	85,001

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 **£**	2024 as restated £
Trade debtors	**14,690**	-
Other debtors	**25,118**	9,365
Prepayments and accrued income	**10,799**	67,423
	50,607	76,788

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 **£**	2024 as restated £
Social security and other taxes	**10,584**	-
Deferred income	**178,180**	99,923
Accrued expenses	**13,814**	1,500
	202,578	101,423

continued...

17. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	**183,124**	**37,629**	**(24,624)**	**196,129**
Fixed Assets fund	**85,001**	**(26,232)**	**-**	**58,769**
Designated fund	**20,000**	**-**	**10,000**	**30,000**
	288,125	**11,397**	**(14,624)**	**284,898**
Restricted funds				
Green Schools	**518**	**15,520**	**(13,414)**	**2,624**
Green Shoots	**-**	**(11,985)**	**11,985**	**-**
Skylarks	**-**	**39,666**	**15**	**39,681**
Volunteer Co-ordinator	**-**	**(12,961)**	**13,438**	**477**
Green Volunteers	**-**	**3,050**	**1,991**	**5,041**
Minibus	**4,644**	**(5,253)**	**609**	**-**
Training	**2,040**	**(1,520)**	**-**	**520**
Thrive	**13,731**	**3,667**	**-**	**17,398**
	20,933	**30,184**	**14,624**	**65,741**
TOTAL FUNDS	**309,058**	**41,581**	**-**	**350,639**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**261,782**	**(224,153)**	**37,629**
Fixed Assets fund	**-**	**(26,232)**	**(26,232)**
	261,782	**(250,385)**	**11,397**
Restricted funds			
Green Schools	**70,473**	**(54,953)**	**15,520**
Green Shoots	**35,433**	**(47,418)**	**(11,985)**
Skylarks	**67,802**	**(28,136)**	**39,666**
Volunteer Co-ordinator	**11,545**	**(24,506)**	**(12,961)**
Green Volunteers	**30,778**	**(27,728)**	**3,050**
Minibus	**48**	**(5,301)**	**(5,253)**
Training	**294**	**(1,814)**	**(1,520)**
Thrive	**43,735**	**(40,068)**	**3,667**
	260,108	**(229,924)**	**30,184**
TOTAL FUNDS	**521,890**	**(480,309)**	**41,581**

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	120,160	69,892	(6,928)	183,124
Fixed Assets fund	13,929	(26,512)	97,584	85,001
Designated fund	25,000	-	(5,000)	20,000
	159,089	43,380	85,656	288,125
Restricted funds				
Green Schools	-	16,712	(16,194)	518
Green Shoots	10,865	(7,695)	(3,170)	-
Skylarks	-	4,563	(4,563)	-
Volunteer Co-ordinator	8,456	(9,431)	975	-
Green Volunteers	3,781	(7,549)	3,768	-
Minibus	65,861	-	(61,217)	4,644
Training	3,754	(1,492)	(222)	2,040
Thrive	45,647	(25,972)	(5,944)	13,731
Chief Executive Officer	-	(822)	822	-
Green Wellies	8	(97)	89	-
	138,372	(31,783)	(85,656)	20,933
TOTAL FUNDS	297,461	11,597	-	309,058

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	258,739	(188,847)	69,892
Fixed Assets fund	-	(26,512)	(26,512)
	258,739	(215,359)	43,380
Restricted funds			
Green Schools	53,754	(37,042)	16,712
Green Shoots	29,319	(37,014)	(7,695)
Skylarks	24,566	(20,003)	4,563
Volunteer Co-ordinator	8,433	(17,864)	(9,431)
Green Volunteers	7,981	(15,530)	(7,549)
Training	-	(1,492)	(1,492)
Thrive	13,596	(39,568)	(25,972)
Chief Executive Officer	-	(822)	(822)
Green Wellies	-	(97)	(97)
	137,649	(169,432)	(31,783)
TOTAL FUNDS	396,388	(384,791)	11,597

 continued...

17. MOVEMENT IN FUNDS - continued

Notes to the funds

Green Schools
Funding received towards the Green Schools and Nature Play programmes. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year.

Green Shoots
Funding towards the costs of the Green Shoots programme. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year. Included within these transfers is an amount of £8,750 of unrestricted funds used to cover Green Shoots project costs.

Skylarks
Funding towards the costs of the Skylarks programme. The transfer represents movements between restricted and unrestricted funds as permitted by grant funding conditions and as required to meet the total expenditure associated with the project for the year.

Volunteer Coordinator
Funding towards the staff and running costs associated with the Volunteer Co-ordinator.

Training
Funding to support various training courses.

Green Volunteers
Funding towards the costs of the Green Volunteers programme. Included within these transfers is anamount of £1,991 of unrestricted funds used to cover Green Volunteers project costs.

Minibus
Funding towards the purchase of a new minibus. The transfer represents the fund's share of the cost of the minibus, purchased during the year and moved to the fixed assets fund.

Thrive
Funding towards the costs of the Thrive programme.

Chief Executive Officer
Funding towards the staff and running costs associated with the Chief Executive Officer.

Green Wellies
Funding towards the staff and running costs of the Green Wellies programme.

Fixed Asset Fund
The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation ischarged to the fund and the cost of fixed assets purchased is transferred into the fund.

Designated Funds
A designated fund for a new minibus which was purchased during the year. The balance of £20,000 was used towards the cost and a further £10,000 was re-designated to the fund in 2025 towards future replacements.

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18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 or the year ended 31 December 2024.