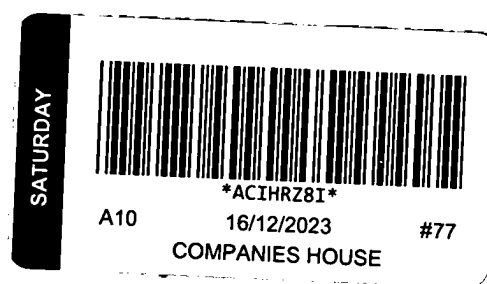


FORTH ENVIRONMENT LINK
(A Company limited by guarantee, not having a share capital)

REPORT and FINANCIAL STATEMENTS

for the year to 31 March 2023



FORTH ENVIRONMENT LINK
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Report of the Trustees for the year ended 31 March 2023

The Trustees (who are also directors of the charity for the purpose of the Companies Act) present their annual report together with the audited financial statements of Forth Environment Link (the company) for the year ended 31 March 2023. In preparing this report the Trustees have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC286723

Registered Charity number

SC019276

Registered office

Ground Floor
Cameron House
Forthside Way
Stirling
FK8 1QZ

Trustees

L McNaughton - Chair
N Ross – Treasurer
R Archibald – appointed 8th February 2023
E Fulton – appointed 7th December 2022
Y Haglund
A Mitchell
C Sankey
A Stewart

Day to day management of the charity is delegated to the Executive Director, Ms C Walker, who is not a director or trustee of the charity.

Company Secretary

C A Walker

Auditors

Dickson Middleton
Chartered Accountants & Statutory Auditors
20 Barnton Street
Stirling
FK8 1NE

Bankers

Unity Trust Bank
Four Brindleyplace
Birmingham
B1 2JB

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Report of the Trustees for the year ended 31 March 2023 (continued)

OBJECTIVES AND ACTIVITIES

Objectives and aims

FEL is here to help people, their communities and our planet thrive.

Our Vision and Purpose: Our people, their communities and our planet, thriving.

Our Mission: We show people how to make everyday changes that help them, their communities and the planet.

Our Values:

We are grounded & practical - Our projects are built on local knowledge and delivered with our sleeves rolled up.

We are creative & influential - We combine original thinking with practical understanding.

We are collaborative & connected - We support our partners, generate ideas and share our experience and expertise.

We believe that powerful change can be simple to make. And we design the collaborative social and environmental projects that deliver it – helping everyone take small steps to make their lives better and the world a healthier, happier, more sustainable place.

We show communities what's possible and help them figure out what works best for them. Then we work together to make it happen:

We work in the real world – making 'the environment' meaningful by making it personal.

We live here too – we know the people and places we help, what they have and what they need.

We're community-centric – our projects are focused on helping people live well, feel good and look after where they live

We're straight talking – climate change is complicated, but the way we speak about it isn't.

We join the dots – our projects connect people and expertise, drawing on established networks and always building new ones.

FEL projects focus on the things that matter to those they support and show them how they can make the changes they want to see. Whether it's getting kids on bikes, growing food locally or building cohesive communities, we help them see what's possible and give them the skills and confidence to make good things happen.

As well as bringing people and communities together, we're dedicated to connecting organisations and partners too. We've built strong professional networks that enable everyone working in this space to share ideas and experience, find new sources of funding and work collaboratively to support the United Nations' Sustainable Development Goals.

Impact

We invest in a robust monitoring, evaluation and impact reporting system which helps shape our work now and in the future. We use data and information we collate to design projects which make a difference at a local level but have scalability nationally, and we make sure we use this information to inform our funding and policy direction.

FORTH ENVIRONMENT LINK

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Report of the Trustees for the year ended 31 March 2023 (continued)

Volunteers

FEL projects are showing people how to make everyday changes that can make their lives better and their world a healthier place. Everyone can benefit from our projects and anyone can get involved in them.

Our FEL volunteer community supports every aspect of our delivery and we are grateful for their time and dedication. Volunteers continue to help shape our work and contribute to how we deliver projects across the region – in particular we are grateful to our team of Garden Buddies who support a range of small-scale growing projects across Falkirk and our NHS Forth Valley Active Travel Ambassadors who are championing sustainable travel within the Trust.

We continue to have over 40 active volunteers and are developing our volunteer recruitment and training processes to inject even more energy into this essential community resource next year.

OUR ACHIEVEMENTS AND PERFORMANCE

Key Financial Performance Indicators

Our Delivery

Our projects are delivered by our team of 25 staff and a volunteer board of Trustees. We also work in partnership with the community and third sector, alongside the public, private and tertiary education sector.

Our grant funders and programme partners set objectives as part of their grant or partnership agreement conditions. Almost all objectives were met or exceeded and where there was any variation in delivery this was agreed and approved in advance.

The charity secured all funding and exceeded expectations in terms of fundraising for the period. All funding claims were honoured and no funds were withheld or was there any attempt made to claw back funding.

Flexible and hybrid working practices have continued with a focus on carbon management and net zero transition. The cost of living crisis was reflected in two bonus payments made to staff during the year.

The Board met as planned 5 times over the course of the year. A Communications sub group of the Board took forward the recommendations of the brand audit and carried out a comprehensive rebrand of the organisation with external agency, Brand Oath, this included the development of a new website. The policy sub group continued to review, update and amend policies, ensuring legal and operational compliance.

Staff wellbeing remains a priority for the charity and there has been a continued effort to support flexible and hybrid working; provision of a counselling service; promotion of appropriate training and development opportunities; alongside staff cycle to work and voucher schemes.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

REVIEW OF ACTIVITIES

It has been a busy and challenging year with communications taking a primary focus as our rebranding activity was implemented across the organisation. FEL continued to secure a position as a community anchor organisation across the region, sitting on the Community Planning Partnership in Falkirk and supporting the development of a regional food partnership and three area food partnerships. Supporting local systems change and funding prioritisation was integral to our role on various funding panels and our Falkirk Food Futures programme was formally recognised as an example of community development and engagement best practice at Westminster as part of a local food event with Sustainable Food Places Network.

Active and Sustainable Travel

Continuation of FEL's Active Travel programme, which works to increase the number of people choosing to walk, cycle and wheel for everyday journeys at a local and regional level across Forth Valley.

Activities included:

- 51 loans in the 2022-2023 delivery year of ebikes to members of the public. The fleet was on loan for a total of 3,131 days and covered 5,206 miles.
- Core activity engaged with 992 people across 89 events.
- 741 people tried an ebike or ecargo bike with kids trailers, seats and accessories at our events.
- 68 individuals from partner organisations attended our Hub Network webinars.
- 528 people engaged with across 11 events as part of our Wonder Women campaign to promote cycling to women and girls.
- 27 bikes and accessories gifted to volunteers across Forth Valley.
- 110 people engaged as part of our Bus for You sessions, supporting young people to take up their free bus pass.
- 25 people engaged through our Active Travel Skills Academy.
- 38 young people engaged through our Wild Steps Wild Beats walking project, linking music and walking in nature.

Bike Buddies

The Bike Buddies project was one of Transport Scotland's free bikes for young people pilots, aimed at giving children from low-income areas a free bike and the support to use that bike.

After an initial year focusing on the Lornshill Academy catchment, Bike buddies expanded and targeted primary seven pupils from the catchment areas of Lornshill Academy, Alloa Academy and Bannockburn High School. Criteria for pupils to receive a free bike was either:

- Pupil qualifies for Free School Meals (FSM).
- Pupil lives within an SIMD 1 and 2 area.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

Pupils from Lornhill and Alloa Academies then took part in a delivery day where they received their bike, helmet, light, locks, a jacket, gloves, puncture kits and if needed, a bike cover. During the delivery pupils took part in a led ride from their primary school to their new high schools and were taught how to fix a puncture.

The Bannockburn catchment area received their bikes and accessories as well as some basic cycle skills. 301 bikes were given out to young people across the region.

Gearing Up

The Gearing Up project was also one of Transport Scotland's free bikes for young people pilots, working exclusively with Barnardo's young people. Provision of bikes and accessories were provided to young people referred from Barnardo's. A dedicated programme of support was delivered over 6 weeks, starting with basic skills and culminating in a long led ride and graduation of the programme with receipt of their bike. Bikes during this pilot were retained on a weekly basis to ensure retention by the young people.

A total of 28 young people received a free bike during 2022 -2023. The majority of these were male with female retention low. Wear and tear of these bikes was higher than expected. Barnardo's has been explicit that this project has been one of their most successful in terms of retention, confidence, peer support and life learning skills development.

Secondary School Active Travel Hubs

The Active Travel School Hubs aim to bring active travel to the forefront of the school communities, instilling the benefits of walking and cycling and removing the stigma associated with these modes of transport. The projects also increase skills and knowledge about active and sustainable transport choices within the organisation, fostering more positive attitudes towards active travel.

The Bannockburn High School Active Travel Hub offered 174 activities, resulting in 1,132 engagements with pupils and staff. The S2 year group specifically participated in 6 led walks or cycles as part of the "Bike Life" and "Rock the Walk" programs, with 112 pupils attending 30 sessions throughout the year. Additionally, 24 S2 pupils completed a Bikeability 3 trial provided by Cycling Scotland.

The hub has addressed bike security concerns by acquiring a covered cycle parking shelter and implementing a bike lock library, resulting in a 500% increase in cycling. The hub has also organized various events and pop-ups to raise awareness about active travel and reduce the stigma associated with cycling to school.

The Active Travel Hub worked closely with the ASN Department in the school, providing sessions on active travel for their pupils. They also conducted Lovemybus assemblies for younger pupils and developed sessions on responsible bus use.

The hub collaborated with various organizations, including Stirling Council's Youth Participation Team, Police Scotland, Lovemybus, and the Endura Life Cycle Trust.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

Alloa Academy Active Travel Hub - Over the school year, we ran 97 events and outreach sessions, managing to reach over 800 pupils and teachers which is near the total school roll. The Hub facilitated the successful application to Cycling Scotland's Development Fund which provided the school with eight bikes and helmets, four toolboxes, track pumps and work stands to make bike maintenance classes within school possible. This is giving pupils the skills to fix and maintain their own bikes, which currently is a barrier for many pupils cycling to school.

Lornshill Academy, meanwhile, in its 3rd year of delivery, had 1,517 engagements, including Bike Buddies delivery to feeder primary schools (see above).

- 36 x Bike Bus – accompanied bike rides from Clackmannan in partnership with Clackmannan Development Trust.
- 56 x Cycle Skills Sessions.
- 17 x Health Walks.
- 23 x Health and Wellbeing Sessions; inaugural Health in Mind (see below) connecting pupils with walking, cooking and crafts.
- 42 x Led Rides.
- 2 x litter pick walks with pupils to raise awareness about looking after our local environment.
- 1 x Impact report and Sustainability Report.

We continued to partner with Clackmannanshire Council through the Youth Guarantee programme to continue employment of a young person (18-25). FEL mechanics have further repaired 48 pupils own bikes. Weekly bike maintenance classes continue for pupils working toward SQA unit 4 bike maintenance and personal development award.

Through bike counts and conversations with pupils FEL continue to see a steady increase in the number of pupils walking and cycling to school as well as those that would be open to considering behaviour change. As the school enters into a year where net-zero is a key focus, the project is best placed to take full advantage of this opportunity to build on the momentum created over the last few years.

Health in Mind

The Health in Mind project delivered a series of workshops that supported communities and individuals to increase their physical and mental wellbeing as well as helping to reduce social isolation through getting people outdoors and into their communities in an active and supportive environment.

The aim of the Project was to increase confidences around physical activity, particularly cycling, and those seeking to make healthier food options as part of ongoing, positive lifestyle changes. This project was developed in partnership with the NHS enabling us to have direct access to those suffering from mental health issues and social isolation.

Our aim was to work with existing mental health groups and local community groups based in the heart of Falkirk communities, many of which were identified within Scotland's Index of Multiple Deprivation, allowing accessible pathways for the community.

The aim of the project was to deliver a series of 10 workshops; two per month over the course of 5 months with each workshop will last around an hour. The workshops focused on increasing cycling confidence, such as bike maintenance, alongside top tips and in-person cookery classes to demonstrate how to make simple, nutritious snacks and foods.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

We delivered 10 workshops – 5 Cooking and 5 Cycling with 50 participants in total. Working with 7 partner organisations in Falkirk – Caledonian Services, FDAMH, Woodland Resource Centre, Psychological Services, Braveheart, The Thrive Programme and the Refugee Groups at Cladhan Hotel in Falkirk.

Digital Engagement

At the close of March 2023 our social media strategy was focusing on increasing our reach. Our top three Instagram posts had a reach of between 1,434 and 1,772 people, with case studies and posts about events performing highest.

We have significantly more impact on Facebook, with our top three posts reaching between 6,250 and 9,576 people. Our audience on both platforms is local, mostly female, and mostly aged between 35 and 55 years old. In the next period we will focus on expanding our reach to other demographics.

On Twitter our highest performing tweet was about launching Forth Bike charging stations, and made 6,045 impressions. We also began to focus on LinkedIn as part of our rebranding activities.

While we have been making steady gains in follower numbers over the 2022-2023 year, we will now also focus on engagement by including a call to action on every social media post, and by reposting items of interest that do not have our direct involvement.

e-bike loans

FEL provides the free loan of ebikes to members of the public and businesses/organisations who are keen to explore what ebikes have to offer and trial them for a longer period than a bike shop could offer to see how they could integrate into their lifestyle.

In total, 84 ebikes loaned out to individuals and businesses/organisations. Nearly 13,000 miles was cycled by participants (equivalent to cycling from Stirling to Nairobi and back) and there was a total of 7,500 loan days where people chose to cycle over other forms of transport.

NHS Forth Valley – Active Travel Programme

FEL's dedicated NHS Officer engaged with staff to promote and support active travel. This included a range of diverse interventions to directly and indirectly support behaviour change towards Active Travel.

Pop-Up Events - On NHS FV sites from April 2022 – February 2023 there were 7 pop-up events (including Dr. Bike, led rides and walks, and Active Travel information/test and trial stalls). There were 163 meaningful staff engagements at these 7 events, resulting in more staff being aware of their local active and sustainable travel options.

90-Day E-bike Trials – In 2022 there were 42 loans of e-bikes to NHS FV staff. There were 4,184 cumulative days of e-bike loans for staff resulting in 2,906 miles cycled, the equivalent of 797kg of CO₂ in car miles. 56% of survey respondents said they were very likely or certain to continue cycling after the loan.

Step Count Challenge - FEL ran 3 step count challenges involving NHS FV staff in 2022-2023. This resulted in a total of 199 teams, 946 participants, and 227,244,277 steps (the equivalent to 139,850 miles or 38.31 of CO₂ in car miles). 94% of those surveyed said that the challenge increased the amount that they walked and that they would continue to walk more as a result.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

E-bike and E-cargo Bike Loans - 7 e-bikes were loaned to 5 Forth Valley GP surgeries, providing active travel options for home visits and other work journeys. 2 e-cargo bikes were loaned to GPs in NHS FV area, providing an active travel alternative for transportation of documents and medicines.

Forth Bike - Two new stations opened on 7 November at NHS Forth Valley sites - Camelon Health Clinic and NHS Bungalows (Lochview). 8 new bikes were added to the network at the same time. 5 Forth Bike memberships were distributed to staff on the launch day.

Forth Bike usage stats:

- Average of 4.57 hires every day across NHS sites.
- Average of 17.79 miles being cycled on Forth Bike to or from NHS FV sites every day.
- 5,938 total miles from NHS FV sites is the equivalent of more than Larbert to Tokyo (in a straight line).
- The CO2 emissions from this many car miles would be approximately 1.69 tonnes.

Across the whole Forth Bike network, 16,291 journeys were made across Forth Valley covering 65,456 miles in the calendar year of 2022.

NHS Patient Focused Project

The project was designed to continue and expand on cycling support for NHS Forth Valley patients. Through the provision of information, loan bikes, led rides, and maintenance of bikes the project sought to increase patients' confidence, desire, and ability to make shorter journeys by bike.

Completion of the pilot oncology "Prehab" project was in the year 2021-2022:

- 13 patients were referred from the colorectal department for e-bike loans to aid pre- and post-surgery recovery.
- 1,157 rides were taken by patients on these e-bikes for a total of 2,935 miles.

7 of those e-bikes remained with patients until the end of December 2022, facilitating ongoing active travel to NHS appointments and more. These patients covered an additional 1,713 miles in the extended loan period.

Following final report recommendations, the project was adapted to include walking and indoor cycling options. The project was also expanded to include patients from gynaecology and other lower abdominal specialisms.

Phase 2 began in February 2023:

- 2 patients received an e-bike loan.
- 1 patient received a turbo trainer and push bike loan for indoor cycling.

As part of our provision for mental health patients, Pedal Forth Bike Club from Bellsdyke was resurrected in July 2022:

- 10 led rides for a total of 5 members delivered at Bellsdyke.
- Initial sessions were 2-4 miles long, but with increased skill and confidence the group finished with a 7.5-mile ride.

Liviland's Cycling Therapy Group re-formed in October 2022 following a 2-year pandemic postponement to activities:

- 6 led rides and 1 skills session for a total of 6 members (2 regulars) were delivered

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

Cycle Friendly Accreditation

The charity supported more than 10 new organisations to register and work towards Cycle Friendly accreditation, with over 11 assessments carried out resulting in 2 new workplaces and 3 new schools receiving accreditation; this included pop up hubs, support and provision of ebikes to Police Scotland, Clackmannanshire Council, British Trust for Ornithology and a local veterinary surgery. As part of FEL's wider employment engagement, we provided Police Scotland with ebike loans to evidence need before future purchase.

Public bike share

FEL's relationship with public bike share in Stirling came to an end in December 2022, with the local council looking to redevelop bike share provision going forward. Forth Bike's Canadian operating company, Bewegen, went into receivership in January 2023, finally closing the Forth Valley scheme and filing for bankruptcy on the 14th of June. FEL worked extensively with local, regional and national partners during this time to identify solutions to mitigate the closure of the scheme. This work will continue into the new financial year as plans are identified to support the reopening of the scheme.

Cycle Stirling

Cycle Stirling is a network of cyclists, cycling and active travel interest groups and organisations who promote safe cycling for all ages and abilities to everyday destinations. Cycle Stirling aims to reduce car journeys and create a healthier population and a more sustainable environment. The work of Cycle Stirling is coordinated through FEL.

FEL continues to co-ordinate a series of Cycle Stirling stakeholder meetings and held 4 meetings during the course of the year.

Food and Growing

Falkirk Food Futures

The Falkirk Food Futures Programme (FFFP, or the Programme) was a partnership project between Forth Environment Link (FEL), Falkirk Council, CVS Falkirk and NHS Forth Valley.

With a total grant allocation of £534,000, the FFFP funded both revenue and capital projects for community organisations, charities, and others in the third sector. Eligible applicants could apply for grant funding of between £5,000 and £30,000 for projects that addressed food insecurity. In addition, an overarching training programme of events, education activities were delivered around the theme of good food and sustainability.

20 projects were supported through grants – aimed at improving physical infrastructure and developing skills around food growing and cooking, and bringing people together; 17 community organisations engaged in digital inclusion support and training; 14 young people completed the Good Food Ambassador programme from 2 local High Schools; 39 Food Education Activities were delivered with 487 participants; 30 Mental Health Support Sessions were delivered; 3 sets of Food Dialogues were supported between 20 people in Community Food Organisations and the public sector; 274 community staff/volunteers improved their skills; 494 people reported improvements with their Health and Wellbeing; and 156 people reported an increase in confidence in community food growing.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

Grant funded projects said that the support for organisations and their volunteers has, in turn, created a significant impact on the people who use their services and the organisations estimate that 16,400 have participated in the events and activities they have supported during the Programme period. Feedback was gathered from around 240 participants at events organised by the 20 grant funded projects between March and September. They were asked to rate how taking part had improved their wellbeing on a scale of 1 to 10 and the average score reported across all projects was 8 which suggests that these service users welcomed the support and that it boosted their wellbeing.

Due to the nature of the Programme, a typical economic impact approach which measures success in terms of jobs created and GVA supported would miss its central purpose. As an alternative, HM Treasury has set out a framework for measuring the impact of support programmes from a wellbeing perspective. This uses the metric of a WELLBY which is a one-unit change in life satisfaction for one individual for one year. Their Guidance proposes that this has a monetary value of £13,000. Given the scale of its funding, the FFFP would have needed to deliver 23 WELLBYs to breakeven against this guideline. However, our best estimate is that it has delivered 62 WELLBYs, which represents an impressive performance for a programme of this scale which has been delivered over a very short timeframe.

Health Inequalities and Wellbeing Project

Funded by Falkirk Health and Social Care Partnership, £50,000 from October 2022 to March 2024. To develop and deliver further direct interventions to the community food sector and its service users. The project in its first six months has delivered, 4 community meals for a total of 80 attendees; 10 workshops with a total of 54 participants, of which 32 attended two sessions. FEL's Cycle to Volunteer programme has given away 25 bikes so far, and is processing applications for another 10 volunteers. Of these, 13 were to people volunteering for Falkirk 6 charities and organisations including the GEM Project (3 bikes), the Rainbow Women's Muslim Group (3 bikes) and Coe Park (3 bikes), this was a connection made by the project officer on this project.

Living Well Locally – Partnerships & Pathways

Funded by Scottish Government's Investing in Communities Fund, this final year of investment saw FEL develop 2 Climate Action Plans for 2 local communities – Bainsford & Langlees and Denny.

Community Design Workshops were delivered in both areas to draw up ideas for land use within each locality that would support the 20-minute neighbourhood idea. Community Growing Training provided in for one local resident in each community to support them in setting up and running community gardens.

A Community Garden Plan was designed for Bainsford & Langlees and 2 Climate Literacy workshops were delivered.

Clackmannanshire Food Partnership – Clacks Good Food

Clacks Good Food was established to take a whole systems approach to the following key issues:

- Food Governance & Strategy.
- Healthy Food for All.
- Good Food Movement.
- Sustainable Food Economy.
- Catering & Procurement.
- Food for the Climate.

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Report of the Trustees for the year ended 31 March 2023 (continued)

OUR ACHIEVEMENTS AND PERFORMANCE (continued)

An FEL based Coordinator was recruited to the food partnership in April 2022. An official launch event was held in at St. Mungo's Community Café in May, with key stakeholders in attendance drawn from founding partners, local anchor and third sector organisations and elected members of Clackmannanshire council.

A Clacks Good Food Charter was developed by the partnership to set out the shared vision of the partnership for a fairer healthier and more sustainable local food system in Clackmannanshire. This evidence-based charter provides a start point for future direction of travel.

The partnership was successful in a bid for a Participatory Processes Development grant which allowed the coordinator to commission a graphic design agency to create and print an eye-catching set of assets for the around the charter – to enable it to act as an interactive communication tool; and also to take the charter out to the community, including hard to reach groups to develop engagement and spark a food movement.

In 2022-2023 the partnership engaged with more than 600 people through a mix of in-person events and structured social-media campaigns.

Stirling Food Partnership

An FEL based coordinator was recruited in Spring 2023 and delivered a Stirling Food Partnership Launch Event; agreed a Terms of Reference; facilitated 3 Board meetings at which a Food Charter was developed. 5 events were delivered across the area and a new website, logo, directory and sustainable food map were created. 10 Stirling projects took part in FEL's Gardeniser training and a successful application for a Sustainable Food Placed Development Grant was achieved.

The Stirling and Clacks Good Food Partnerships falls under a regional umbrella of Forth Valley Food Futures – a platform that allows smoother collaboration and shared learning with food partnerships in Stirling and Falkirk, as well as with key regional stakeholder NHS Forth Valley.

Get Growing Falkirk

FEL received funding to support the outcomes of Dig in Falkirk and the Falkirk Food Futures programme (FFFP) in 2022. The aims were to:

- Work closely with communities and community organisations to address food insecurity in Falkirk and build a fairer resilient and sustainable food future.
- Support community growing provision and develop more sites for community use.
- Create resilient communities with a focus on net zero outcomes around food and reuse.

6 Garden Buddies progressed with training and 6 Community Projects with growing space were engaged in the area. 7 participants were trained through an intensive Gardeniser Course in Partnership with Social Farms and Gardens and 15 people attended The Principles of Organic Growing delivered by Garden Organic.

Scotland Loves Local

The Scotland Loves Local project aimed to build collaboration across business and communities. We used the Falkirk District Gift Card scheme to cement and promote new partnerships and facilitate localised responses around 20 minute neighbourhoods.

We provided loaded Falkirk Loves Local cards with a total of £150 each to 17 Falkirk based food provision groups and providers; 7 Local Businesses engaged through our Meet the Shops Campaign; 80 people engaged with our Climate Action Planning Survey, with Falkirk District Cards as a reward; and we hosted 4 community climate events.

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Report of the Trustees for the year ended 31 March 2023 (continued)

FINANCIAL REVIEW

During the year the charity received grants and other income totalling £1,341,466 (2022: £1,388,406). Total resources expended during the year were £1,411,301 (2022: £1,256,250) resulting in a Deficit in the financial year of £69,835 (2022: Surplus £132,156).

INVESTMENT POLICY AND PERFORMANCE

We have no material financial investments. All funds are held as cash with UK banks.

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Risk Management, Principal Risks and Uncertainties

The FEL risk register lists all the risks identified at the beginning and during the life of the organisation's projects, their grading in terms of likelihood of occurring and seriousness of impact on the project/organisation, initial plans for mitigating each high level risk, and subsequent results.

The main risk to the organisation remains financial and associated risks with the failure to secure sufficient funding for FEL to continue to deliver on its current objectives. Ongoing impacts relating to the economy and increases in cost of living will need to be monitored regularly to ensure appropriate mitigation measures can be developed, such as reviewing energy supply contracts.

Reserves policy

Total reserves at 31 March 2023 were £634,941 out of which £239,657 were restricted funds to be used for specific projects. The balance of the reserves amounting to £395,284 of unrestricted funds, made up of a designated capital fund of £131,558 which represents the net book value of the fixed assets and the general fund which amounts to £263,726 which the Trustees are free to use in accordance with the charitable objectives.

It is the policy of the organisation to build up reserves by running a surplus if possible. The intention is to build up sufficient reserves to fund at least six months on-going activities and meet the required obligations to staff in relation to redundancy payments. At 31 March 2023, the level of reserves falls short of this target.

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Report of the Trustees for the year ended 31 March 2023 (continued)

Principal funding sources

A high proportion of expenditure is on salaries. Project expenditure is met with specific grant funding and other forms of income generation.

Thanks go to the following for grant aid:

- Alloa Academy
- Bannockburn High School
- The National Lottery Awards for All
- Clackmannanshire Council
- Clackmannanshire Third Sector Interface
- Community Renewal Fund
- Cycling Scotland
- Energy Savings Trust
- Falkirk Council
- Falkirk Health & Social Care Partnership
- Green Action Trust
- Investing in Communities
- Lornhill Academy
- NHS Forth Valley
- Paths for All
- Scotland Towns Partnership
- Scottish Government
- Soil Association
- Stirling Council
- Stirlingshire Voluntary Enterprises
- The Robertson's Trust
- Transport Scotland
- The UK Government CRF
- Loch Lomond and The Trossachs National Park

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Report of the Trustees for the year ended 31 March 2023 (continued)

PLANS FOR FUTURE PERIODS

The cost of living crisis has impacted on our work in terms of our activity reflecting the needs of the communities we serve. We will continue to focus on community outreach and enhancing access to our services and support, particularly in communities that would otherwise struggle to engage.

Rebranding the organisation was a complex and rewarding process and has set the charity up for growth and development in the areas of nature, energy, and more holistically across the climate agenda. We are working closely with Scottish Government to develop plans and support for a regional climate action hub and will be working with a range of community partners over the coming months to galvanise that work into an application for funding.

Our communication profile and portfolio will continue to be a key priority for us in the next twelve months. So too will be the redevelopment of our strategic plan as our current plan runs to 2024 and we will be working to consult on and develop a new strategy this year.

Our team remains our greatest asset and a cost of living award of 7% is being considered to provide support and recognition to our hard working team at this financially challenging time.

FEL is now recognised as a regional anchor organisation and works hand in glove with the third sector interfaces, local authorities and community organisations all seeking to achieve environmental improvements in a just and equitable way. Supporting a just transition to net zero will become increasingly important to us as we seek to implement government policy at a local level.

Grant giving will continue to form an aspect of our work as we develop our climate action hub ambitions and our team profile is set to evolve as we bring new skills into our workforce. In response, we will continue to invest in training and development with the creation of a Training and Development strategy – outlining our ambition to enhance the skills of our workforce and future proof the organisation for our net zero journey.

We will be focusing on the development of a Carbon Reduction Plan and working towards our own net zero targets, alongside supporting and upskilling those we work with at a local and regional level.

Factors that could affect performance are:

- Ability to secure ongoing multi-year funding
- Long terms illness/absence of staff
- Changes in core funders funding strategies
- Impacts felt by the cost of living crisis

The board and management of FEL work together in order to further the objectives of the organisation whilst minimising exposure to the above risks.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2023 (continued)

Structure, Governance and Management

Constitution

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.

Incorporation

The entire activities of the incorporated body were transferred to the company on the 1st April 2006. Membership is open to all persons over the age of 18 and living locally.

Method of Appointment or Election of Trustees

Trustees are appointed by co-option initially and subsequently by election at an Annual General Meeting.

Induction and training of new trustees

Induction support and a Trustee/ Staff handbook are provided to new trustees by the staff team and Chair. The handbook includes a copy of relevant policies, procedures, governance information and role descriptions. New Trustees are inducted through a series of meetings with staff and existing Trustees at FEL. During the course of their term, the Trustees are offered the opportunity of gaining an understanding of FEL's work during regular project updates and annual organisational training days.

Pay Policy for Senior Staff

The FEL board consider the Board of Trustees, who are the Charity's Trustees and the senior management team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating FEL on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year. The pay policy of the Executive Director is reviewed annually and normally increased in accordance with inflation. In view of the nature of the charity, the trustees benchmark against pay levels in other similar sized and operationally relevant charitable organisations.

Organisational structure and decision making

The Executive Committee consists of the Trustees and the Executive Director and meets regularly to implement the policies of the organisation. The Trustees are unpaid but determine the remuneration of the Executive Director. It is the responsibility of the Executive Director to carry out the decisions of the Executive Committee and generally run the day to day affairs of the organisation.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2023 (continued)

Trustees' responsibilities

The trustees (who are also the directors of Forth Environment Link 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, which 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 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 auditor is 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 auditor is aware of that information.

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

Trustees' and officers' liability insurance

During the period the charity purchased liability insurance for its trustees and staff as permitted by Section 233 of the Companies Act 2006.

Auditors

A resolution will be proposed at the Annual General Meeting that Dickson Middleton be re-appointed as auditors of the charitable company for the forthcoming year.

ON BEHALF OF THE BOARD:



L McNaughton
Chair

6 December 2023

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members of FORTH ENVIRONMENT LINK for the year ended 31 March 2023

Opinion

We have audited the financial statements of Forth Environment Link (the 'charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 March 2023, 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 Auditor's 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.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members

of FORTH ENVIRONMENT LINK for the year ended 31 March 2023 (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report 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.

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 course of 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 there is 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members

of FORTH ENVIRONMENT LINK for the year ended 31 March 2023 (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates;
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and noncompliance with laws and regulations;
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This included agreeing a sample from the nominal ledger to purchase invoice while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members

of FORTH ENVIRONMENT LINK for the year ended 31 March 2023 (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



John Watkins (Senior Statutory Auditor)

**For and on behalf of Dickson Middleton, Chartered Accountants, Statutory Auditors,
20 Barnton Street, Stirling. FK8 1NE.**

Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Date: 6 December 2023

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

STATEMENT of FINANCIAL ACTIVITIES

for the year to 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
Income:					
Donations and legacies	2	35,569	-	35,569	6,353
Charitable activities	3	57,081	1,248,816	1,305,897	1,382,053
Total		92,650	1,248,816	1,341,466	1,388,406
Expenditure:	4				
Raising funds		39,306	-	39,306	38,352
Charitable activities		30,109	1,341,886	1,371,995	1,217,898
Total		69,415	1,341,886	1,411,301	1,256,250
Net Income/ (expenditure)		23,235	(93,070)	(69,835)	132,156
Transfers between funds	14	26,856	(26,856)	-	-
Net Movement in Funds		50,091	(119,926)	(69,835)	132,156
Balances brought forward		345,193	359,583	704,776	572,620
Balances carried forward	14	395,284	239,657	634,941	704,776

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 25 to 33 form part of these financial statements.

FORTH ENVIRONMENT LINK

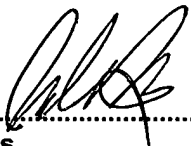
(a company limited by guarantee, not having a share capital)

BALANCE SHEET

As at 31 March 2023

	Notes	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	10	131,558	155,143
CURRENT ASSETS			
Debtors	11	290,824	229,031
Cash at bank and in hand		296,096	390,879
		586,920	619,910
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	12	(83,537)	(70,277)
NET CURRENT ASSETS		503,383	549,633
NET ASSETS		634,941	704,776
FUNDS			
Unrestricted Funds:			
General fund		263,726	190,050
Designated funds		131,558	155,143
		395,284	345,193
Restricted Funds:			
Restricted revenue reserve fund		239,657	359,583
		239,657	359,583
TOTAL CHARITY FUNDS	14	634,941	704,776

Approved by the Board of Trustees on 6 December 2023 and signed on its behalf by



Trustee

N Ross

Company Registration Number: SC286723

The notes on pages 25 to 33 form part of these financial statements.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2023

	2023 £	2022 £
Reconciliation of net movement in funds to net cash (outflow) / inflow from operating activities		
Net movement in funds	(69,835)	132,156
Depreciation	43,222	51,050
Movement in debtors	(61,793)	80,546
Movement in creditors	13,260	19,751
Net cash (used by) / provided by operating activities	(75,146)	283,503
 Cash flows from investing activities		
Purchase of fixed assets	(19,637)	(55,839)
Net cash used by investing activities	(19,637)	(55,839)
 (Decrease) / increase in cash and cash equivalents in the year	(94,783)	227,664
Cash and cash equivalents at 1st April 2022	390,879	163,215
Cash and cash equivalents at 31st March 2023	296,096	390,879

The notes on pages 25 to 33 form part of these financial statements .

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2023

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS102) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

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

Going concern

In common with other charitable organisations, FEL is dependent on income from its donors, grant givers and other supporters to ensure its objectives continue to be achieved for the long term. The financial statements have been prepared on the basis that the charity has continued support of its funders in the current and future years.

The Trustees have also considered other uncertainties relating to going concern through the annual risk register process.

Accounting convention

The financial statements have been prepared under the historical cost convention. The financial statements are presented in Sterling.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income from partnership working and collaboration is recognised in the period in which it is receivable and to the extent the goods have been provided or completion of the service.
- Income from government and other 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.
- Services or donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain the goods or services on the open market. A corresponding amount is then recognised in expenditure in the period of receipt.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes VAT. The following specific policies are applied to particular categories of expenditure;

- Costs of raising funds comprises the costs associated with bringing in new and continuing sources of funding and their associated support costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and programmes for its beneficiaries and their associated support costs.
- Support costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the usage of the resource. Costs relating to a particular activity are directly allocated to a cost category, while others are apportioned on an appropriate basis (e.g. staff time, activity, usage).
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

The bases on which costs have been allocated are set out in notes 4 and 5.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2023

1. Accounting Policies (continued)

Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial year.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

Taxation

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

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation

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

Plant and equipment	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Office equipment	- 25% reducing balance
Bicycles	- 25% reducing balance

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand

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

Creditors

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

Financial Instruments

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

Grant Making Activities

Grants paid by the charity are deliberated on by a panel containing members from Forth Environment Link and other external organisations. Grants are paid only if it is determined this will contribute towards the completion of the charity's objectives.

Fund accounting

The various reserves set aside by the charity are as follows:

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are funds earmarked by the trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of a grant. The costs of raising and administering such funds are charged against the specific fund.

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2023 (continued)

2. Income from donations and legacies

	2023	2022
	£	£
Donation in kind	29,673	-
Other donations	5,896	6,353
	35,569	6,353

3. Income from charitable activities

	2023	2022
	£	£
Trading income	16,950	15,639
Income from partnership working and collaboration	304,166	258,540
Grants	984,781	1,107,874
Income from charitable activities	1,305,897	1,382,053

Grants	2023	2022
	£	£
Paths For All – Smarter Choices Smarter Places	-	190,000
Paths for All – Open Fund	-	50,000
Paths for All – Capability Fund	311,000	-
Transport Scotland – Free bikes for young people	312,612	203,814
Keep Scotland Beautiful – Climate Challenge Fund	-	62,482
LEADER – Regional Food Project	-	24,364
Energy Saving Trust	30,000	20,000
Cycling Scotland	23,075	17,580
National Lottery Awards for All	9,950	9,999
Scottish Government – Investing in Communities	36,046	36,046
Clackmannanshire Council	12,945	38,473
Falkirk Council – Falkirk Food Futures	145,095	390,341
Loch Lomond & Trossachs Countryside Fund	-	29,805
CVS Falkirk	-	13,230
Scotland Towns Limited - Scotland Loves Local	-	19,000
Falkirk Health & Social Care Partnership	15,093	-
NHS Wellbeing - Forth Valley Food Falkirk Partnership	30,000	-
SOIL Association – Sustainable Food Places	15,000	-
Clackmannanshire TSI – Food Project	16,000	-
Stirling Council – Sustainable Food Places	10,000	-
Stirling Council – City Regions Deal	9,900	-
Others	8,065	2,740
Total	984,781	1,107,874

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2023 (continued)

4. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising Funds	Charitable Activities	2023 Total
		£	£	£
Membership subscriptions	Direct	-	703	703
Advertising and promotion	Direct	-	39,129	39,129
Branding, design and website	Direct	-	104,817	104,817
Project expenses	Direct	-	361,563	361,563
Equipment purchases and repairs	Direct	-	31,291	31,291
Events	Direct	-	5,571	5,571
Staff travel and other expenses	Direct	-	14,507	14,507
Trading Costs	Direct	-	410	410
Staff costs	Staff Time	27,121	561,657	588,778
		27,121	1,119,648	1,146,769
Support costs allocated to activities				
Support costs	Staff Time	10,627	220,081	230,708
Governance costs	Staff Time	1,558	32,266	33,824
		39,306	1,371,995	1,411,301

	Basis of Apportionment	Raising Funds	Charitable Activities	2022 Total
		£	£	£
Membership subscriptions	Direct	-	553	553
Advertising and promotion	Direct	-	13,084	13,084
Branding, design and website	Direct	-	-	-
Project expenses	Direct	-	475,897	475,897
Equipment purchases and repairs	Direct	-	16,893	16,893
Events	Direct	-	615	615
Staff travel and other expenses	Direct	-	14,317	14,317
Trading costs	Direct	-	1,115	1,115
Staff costs	Staff Time	25,164	467,399	492,563
		25,164	989,873	1,015,037
Support costs allocated to activities				
Support costs	Staff Time	11,734	201,035	212,769
Governance costs	Staff Time	1,454	26,990	28,444
		38,352	1,217,898	1,256,250

FORTH ENVIRONMENT LINK

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2023 (continued)

5. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs	Governance Costs	2023 Total
		£	£	£
Bank charges	Direct	399	-	399
Office costs	Direct	41,139	-	41,139
Depreciation	Direct	43,222	-	43,222
Property costs	Direct	49,832	-	49,832
Staff costs	Staff Time	96,116	13,422	109,538
Auditor remuneration	Direct	-	8,400	8,400
Legal fees	Direct	-	360	360
Professional fees	Direct	-	11,642	11,642
		230,708	33,824	264,532

Support costs allocated to activities

Charitable activities	Staff Time	220,081	32,266	252,347
Raising funds	Staff Time	10,627	1,558	12,185
		230,708	33,824	264,532

	Basis of Apportionment	Support Costs	Governance Costs	2022 Total
		£	£	£
Bank charges	Direct	319	-	319
Office costs	Direct	42,915	-	42,915
Depreciation	Direct	51,050	-	51,050
Property costs	Direct	30,324	-	30,324
Staff costs	Staff Time	88,161	11,967	100,128
Auditor remuneration	Direct	-	6,800	6,800
Legal fees	Direct	-	1,213	1,213
Professional fees	Direct	-	8,464	8,464
		212,769	28,444	241,213

Support costs allocated to activities

Charitable activities	Staff Time	201,035	26,990	228,025
Raising funds	Staff Time	11,734	1,454	13,188
		212,769	28,444	241,213

6. Net Income/(expenditure) for the year

	2023	2022
	£	£
Net Income/(expenditure) for the year is stated after charging		
Auditors remuneration		
Audit	8,400	6,800
Other	-	-
Operating lease rentals	21,282	18,523
Depreciation of fixed assets	43,222	51,050

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(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2023 (continued)

7. Grant making Activities

The Following grants in excess of £10,000 were awarded to the projects and recipients listed below.

	2023	2022
	£	£
Denny YMCA	-	12,773
Ettrick & Dochart Community Hall	-	11,005
Grangemouth Pantry	-	23,378
Sheildhill Welfare Club	-	11,668
Coo Park United	-	12,070
Westfield Park Community Centre	-	15,720
Tamfourhill Tennant Residents Organisation	-	22,620
The Conservation Volunteers	-	11,740
Braes Greenspace	-	21,994
Falkirk Islamic Centre	-	27,000
Dennyloanhead Community hall	-	10,450
First step development	-	10,608
Keeping Larbert & Stenhousemuir Beautiful (KLSB)	-	22,458
Sustainable Thinking Scotland (STS) CIC	-	30,000
Forth Valley Sensory Centre	-	17,852
Birchtree Farm Gardens	-	11,000
	-	272,336
Other < £10,000	10,106	19,064
Total	10,106	291,400

Grants are made to institutions only and are included in project expenses as expenditure on charitable activities.

8. Staff Costs	2023	2022
	£	£
<i>Staff employment costs -</i>		
Salaries	614,891	530,684
Employer's NIC	53,464	41,555
Employer's pension contributions	29,960	20,452
	698,315	592,691
Average staff numbers	25	23

No employee had remuneration in excess of £60,000 (2022: none).

The total remuneration of the key management personnel were £154,463 (2022: £136,584). This comprises 4 employees (2022:4).

9. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 (2022: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to nil (2023: £nil).

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Notes to the Financial Statements

for the year ended 31 March 2023 (continued)

10. Fixed Assets

Tangible assets

	Plant and equipment £	Motor vehicles £	Office equipment £	Bicycles £	Total £
Cost:					
At 1 April 2022	76,631	9,205	73,299	215,999	375,134
Additions during the year	1,116	-	4,210	14,311	19,637
Disposals during year	-	-	-	-	-
At 31 March 2023	77,747	9,205	77,509	230,310	394,771
Depreciation:					
At 1 April 2022	50,819	7,567	48,843	112,762	219,991
Provided during the year	6,732	410	7,121	28,959	43,222
Disposals during year	-	-	-	-	-
At 31 March 2023	57,551	7,977	55,964	141,721	263,213
Net book value					
31 March 2023	20,196	1,228	21,545	88,589	131,558
31 March 2022	25,812	1,638	24,456	103,237	155,143

11. Debtors: Amounts falling due within one year

	2023 £	2022 £
Debtors	270,510	223,037
Prepayments and accrued income	20,314	5,994
	290,824	229,031

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	83,537	70,277

13. Analysis of net assets between funds

	Unrestricted £	Restricted £	2023 Total Funds £	2022 Total Funds £
Fixed assets	131,558	-	131,558	155,143
Current assets				
Debtors	-	290,824	290,824	229,031
Cash at bank and in hand	263,726	32,370	296,096	390,879
	263,726	323,194	586,920	619,910
Current liabilities	-	(83,537)	(83,537)	(70,277)
Net Assets/Funds	395,284	239,657	634,941	704,776

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(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2023 (continued)

14. Fund Reconciliation	At 1 April 2022	Net movement in funds	Transfers	At 31 March 2023
	£	£	£	£
Unrestricted funds				
General fund	190,050	66,457	7,219	263,726
Designated capital fund	155,143	(43,222)	19,637	131,558
	<u>345,193</u>	<u>23,235</u>	<u>26,856</u>	<u>395,284</u>
Restricted funds				
Bike Share	81,594	-	-	81,594
Adapt & Thrive	60,446	(48,590)	(11,856)	-
Stirling Active Travel	8,851	25,439	-	34,289
Falkirk Active Travel	21,927	2,394	(15,000)	9,320
Schools Active Travel	-	-	-	-
Falkirk Mental Health	13,230	(13,230)	-	-
Forth Valley Food	34,250	176	-	34,426
Scotland Loves Local	19,000	(19,000)	-	-
Falkirk Food Futures	22,719	(22,719)	-	-
Barnardos Gearing Up	23,146	(10,417)	-	12,729
Clacks Bike Buddies	69,070	(33,903)	-	35,169
NHS Active Travel Hub	5,350	26,780	-	32,130
	<u>359,583</u>	<u>(93,070)</u>	<u>(26,856)</u>	<u>239,657</u>
Total funds	<u>704,776</u>	<u>(69,835)</u>	<u>-</u>	<u>634,941</u>

General Fund

This fund represents those funds which the Trustees are free to use in accordance with the charitable objectives.

Designated Capital Fund

This fund reflects the net book value of tangible fixed assets and a transfer was made during the year from the restricted and unrestricted funds to achieve this. The fund will be reduced over the useful economic life of the assets in line with depreciation.

Bike Share

Nextbike and Forth Bike – increasing the number of day to day journeys by bike through an affordable bike share scheme for Stirling and ebike share scheme for Forth Valley.

Adapt & Thrive

This fund is a Scottish Government backed fund drawn down from SCVO to assist the charity to adapt to the challenges presented by Covid 19 and build back better to thrive in the future.

Stirling Active Travel

Stirling Active Travel Hub is a national exemplar active travel behavioural change project supporting more day to day journeys on foot or by bike.

Falkirk Active Travel

Falkirk Active Travel Hub supports more day to day journeys on foot or by bike in Falkirk.

Schools Active Travel

Funded by Paths for All, our Schools active Travel Hubs operated across Lornhill Academy, Alloa Academy and Bannockburn High School, supporting pupils, staff and the local community to make more day to day journeys on foot or by bike.

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(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2023 (continued)

Falkirk Mental Health

Funded by CVS Falkirk on behalf of Scottish Government, it aims to provide support and interventions for people suffering from Mental Health Challenges in Falkirk such as cycling and walking, cooking and eating together.

Forth Valley Food

Funded by a collective of partners, including Stirling Council, Clackmannanshire Third Sector Interface, Sustainable Food Places, and NHS Forth Health, to support the improvement of the local food system, utilising the Sustainable Food Places framework.

Scotland Loves Local

Supporting interventions that increase both businesses and communities across Falkirk understanding of Climate Action and the 20- minute Neighbourhood framework.

Falkirk Food Futures

Funded by UK Government Community Renewal Fund, to support the community food sector to build capacity and sustainability of services through the Covid pandemic and climate emergency via grant giving, training and strategic partnership working.

Barnardos Gearing Up

Part of a pilot project funded by Transport Scotland in response to Scottish Government's pledge to provide every child in poverty in Scotland access to a free bike, working specifically with Barnardo's service users aged 6-24 years old.

Clacks Bike Buddies

Part of a pilot project funded by Transport Scotland in response to Scottish Government's pledge to provide every child in poverty in Scotland access to a free bike, focusing on the Primary 7 pupils feeding into Lornshill Academy.

NHS Active Travel Hub

Delivering a range of active travel measures for staff and patients across NHS Forth Valley, supporting more day to day journeys on foot or by bike as part of a climate action and wellbeing initiative.

15. Leasing Commitments

As at 31 March 2023, the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2023	2022
	£	£
Within one year	11,000	13,830
Between 2 and 5 years	-	3,520
	<u>11,000</u>	<u>17,350</u>

16. Contingent Liabilities

Most of the charity's activities have been funded by grants receivable. The funding contracts contain conditions about the repayment of grants received. These conditions are not expected to lead to any obligation to repay the grants received (2022: £nil).

17. Commitments

There were no capital commitments at 31 March 2023 (2022: £nil).