

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Total 2020 £ |
|--|--------|------------------------------------|----------------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 364,760 | 14,762 | 379,522 | 348,943 |
| Charitable activities | 4 | - | 1,044,584 | 1,044,584 | 959,625 |
| Other trading activities | 5 | 7,096 | - | 7,096 | 9,472 |
| Investments | 6 | 1,531 | - | 1,531 | 1,199 |
| Total income | | 373,387 | 1,059,346 | 1,432,733 | 1,319,239 |
| Expenditure on: | | | | | |
| Raising funds | 7 8 | 9,449 | - | 9,449 | 15,084 |
| Charitable activities | 9 | 159,336 | 1,335,679 | 1,495,015 | 823,225 |
| Total resources expended | | 168,785 | 1,335,679 | 1,504,464 | 838,309 |
| Net incoming/(outgoing) resources | | 204,602 | (276,333) | (71,731) | 480,930 |
| Other gains or losses | | (43) | - | (43) | 3 |
| Net movement in funds | | 204,559 | (276,333) | (71,774) | 480,933 |
| Fund balances at 1 January 2021 | | 216,364 | 831,580 | 1,047,944 | 567,011 |
| Fund balances at 31 December 2021 | | 420,923 | 555,247 | 976,170 | 1,047,944 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

| | Notes | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|--|--------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 335,300 | 13,643 | 348,943 |
| Charitable activities | 4 | - | 959,625 | 959,625 |
| Other trading activities | 5 | 9,472 | - | 9,472 |
| Investments | 6 | 1,199 | - | 1,199 |
| Total income | | 345,971 | 973,268 | 1,319,239 |
| Expenditure on: | | | | |
| Raising funds | 7 8 | 15,084 | - | 15,084 |
| Charitable activities | 9 | 350,577 | 472,648 | 823,225 |
| Total resources expended | | 365,661 | 472,648 | 838,309 |
| Net incoming/(outgoing) resources | | (19,690) | 500,620 | 480,930 |
| Other gains or losses | | 3 | - | 3 |
| Net movement in funds | | (19,687) | 500,620 | 480,933 |
| Fund balances at 1 January 2020 | | 236,051 | 330,960 | 567,011 |
| Fund balances at 31 December 2020 | | 216,364 | 831,580 | 1,047,944 |

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2021

| | Notes | 2021 | | 2020 | |
|---|-------|------------------|----------------|------------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 14 | | 8,054 | | 6,265 |
| Current assets | | | | | |
| Debtors | 15 | 224,932 | | 383,272 | |
| Cash at bank and in hand | | 1,063,415 | | 691,454 | |
| | | <u>1,288,347</u> | | <u>1,074,726</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(320,231)</u> | | <u>(33,047)</u> | |
| Net current assets | | | 968,116 | | 1,041,679 |
| Total assets less current liabilities | | | <u>976,170</u> | | <u>1,047,944</u> |
| Income funds | | | | | |
| Restricted funds | 19 | | 555,247 | | 831,580 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 21 | 33,258 | | 70,367 | |
| General unrestricted funds | | 385,291 | | 143,580 | |
| Share capital | | 2,374 | | 2,417 | |
| | | <u>420,923</u> | | <u>216,364</u> | |
| | | | <u>976,170</u> | | <u>1,047,944</u> |

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 May 2022



Catherine Lyons
Treasurer

Company Registration No. SP2066R(S)