

STOP CLIMATE CHAOS SCOTLAND
Company limited by guarantee and having no share capital

DIRECTORS' REPORT
AND
ACCOUNTS

31 MARCH 2018

Company number SC339217
Scottish charity number SCO39643

STOP CLIMATE CHAOS SCOTLAND

Company information
Period ended 31st March 2018

Company number SC339217
Scottish charity number SCO39643

Registered office 2nd Floor, Thorn House
5 Rose Street
Edinburgh
EH2 2PR

Directors T Ballantine (Chair)
U Bartley
T Bray
R Dixon
A Dutton
S Gardner
C Hegarty
J Kidwell
J Livingstone
L Marquis
M Robinson
A Smith

Company Secretary G Wilson

Independent Examiner A W Scotland CA
10 Craighall Crescent
Edinburgh
EH6 4RY

Bankers The Co-operative Bank p.l.c.
1 Balloon Street
Manchester
M60 4EP

Legal Adviser Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

STOP CLIMATE CHAOS SCOTLAND

Directors' Report 31st March 2018

Company structure

The company was incorporated on 8th March 2008 and is limited by guarantee, not having a share capital. The company has guarantor members who have the normal voting rights of members, who can be organisations or individuals. Their liability in the event of the company being wound up is limited to £1 each. There are also subscribing members who have no voting rights and who are not required to contribute in the event of the company being wound up. The company is also recognised as a Scottish charity. The Directors set the policy of the company.

Principal activity

The principal activity of the company is the promotion, for the benefit of the public, of the conservation, protection, rehabilitation and improvement of the physical and natural environment by advancing the education of the public in sustainable development and the prudent use of natural resources, specifically promoting study of research.

Accounts

The accounts cover the year ended 31st March 2018, so the previous year's figures cover the year ended 31st March 2017.

During the year the company employed Gail Wilson who was on maternity leave until August 2017. The company paid for her salary cost net of maternity pay for this period. She returned to work in August 2017. The company also employed part time Caroline Rance from April to June 2017, Dani Anderson from June to November 2017 and Ryan Morrison from January to March 2018. The major activities of the company are dealt with in unrestricted funds and resulted in a deficit for the year ended 31st March 2018 of £1,412, with funds carried forward of £29,145.

During the previous year the Company received donations from 10 member organisations for the specific purpose of developing policy. £2,100 was paid to a consultant during the year, and the balance of £14,650 is carried forward in a restricted fund. A report costing £4,000 has been commissioned at 31st March 2018 and will be paid from the restricted fund in the coming year.

The Directors consider the financial position of the company is satisfactory.

Reserves

It is the Directors' aim to have at least 3 months expenditure in reserves, with a minimum of £12,000. This aim was achieved at 31st March 2018.

Director's responsibilities

The Companies Act 2006 requires the Directors to prepare financial statements for each financial year and to give a true and fair view of the state of affairs of the company and the surplus or deficit of the company for the year. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are responsible and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the collective will continue in business.

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

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (effective 2015).

Statement on risk

The Directors continue to assess the major risks to which the charity is exposed and will continue to establish procedures to mitigate those that are identified as a result.

Independent examiner

During the year, the Directors appointed Mr A W Scotland CA as Independent Examiner to the company.

By order of the Board

T Ballantine

Chair

5th June 2018

Independent Examiner's Report to the members of Stop Climate Chaos Scotland on the accounts of the charity for the year ended 31st March 2018 set out on pages 6 to 9.

Respective responsibilities of the Directors and the Examiner

The charity's Directors are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Directors consider that the audit requirement of section 477 of the Companies Act 2006 and Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiners Statement

In my opinion, the accounts have been properly prepared in accordance with the provisions of the Companies Act 2006.

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with accounting records comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met or

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

A W Scotland CA
10 Craighall Crescent
Edinburgh
EH6 4RY

5th June 2018

STOP CLIMATE CHAOS SCOTLAND

Income and expenditure account and statement of financial affairs
for the year ended 31st March 2018

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
<u>Incoming resources</u>				
From generated funds				
Subscriptions and donations				
- general	45,205	-	45,205	40,063
- for events and projects	-	-	-	21,250
	<hr/>	<hr/>	<hr/>	<hr/>
	45,205	-	45,205	61,313
From investment income				
- bank interest	-	-	-	18
Total incoming resources	<hr/>	<hr/>	<hr/>	<hr/>
	45,205	-	45,205	61,331
 <u>Resources expended</u>				
Charitable expenditure – charitable activities				
Staff costs	33,929	-	33,929	36,809
Cost of events and projects	5,207	2,100	7,307	10,930
Stationery and website expenses	4,257	-	4,257	1,142
	<hr/>	<hr/>	<hr/>	<hr/>
	43,393	2,100	45,493	48,881
Governance costs				
Fees of the independent examiner	400	-	400	400
Total resources expended	<hr/>	<hr/>	<hr/>	<hr/>
	43,793	2,100	45,893	49,281
Surplus/(Deficit) for the year before and after transfers	1,412	(2,100)	(688)	12,050
Funds at 1 st April 2017	<hr/>	<hr/>	<hr/>	<hr/>
	27,733	16,750	44,483	-
Funds at 31 st March 2018	<hr/>	<hr/>	<hr/>	<hr/>
	29,145	14,650	43,795	-

The notes on pages 8&9 form part of these accounts.

STOP CLIMATE CHAOS SCOTLAND

Balance sheet as at 31st March 2018

Current assets	2017	2018
Cash at bank and in hand	44,883	44,195
Less creditors – amounts falling due within one year – accruals	400	400
Net current assets – net assets	44,483	43,795
Represented by funds		
Unrestricted	27,733	29,145
Restricted	16,750	14,650
	<u>44,483</u>	<u>43,795</u>

For the year ended 31st March 2018, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:-

The Members have not requested the Company to obtain an audit for its account for the year in accordance with section 476.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Small Entities (effective 2008).

The accounts are approved by the Board on 5th June 2018 and signed on its behalf by

Director

The notes on pages 8 & 9 form part of these accounts.

STOP CLIMATE CHAOS SCOTLAND

Notes to the accounts for the period ended 31st March 2018

1. Accounting policies

The accounts have been prepared under the Financial Reporting Standard for Smaller Entities (effective 2015), the historical cost convention and under the guidelines laid down in the Statement of Recommended Practice – Accounting and Reporting by Charities (effective 2015).

Income

All income is accounted for when received including subscriptions, donations, associated Gift Aid and bank interest.

Expenditure

Expenditure is accounted for on an accruals basis, including VAT, as the company is not registered for VAT and the VAT is therefore irrecoverable.

Funds

Funds are defined as follows:

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income received for specified purposes as laid down by the donors.

2. Period of accounts

The accounts cover the year ended 31st March 2018. The company was formed on 8th March 2008. The comparative figures cover the year ended 31st March 2017.

3. Staff and Directors' costs

As part of an agreement between Friends of the Earth Scotland and Stop Climate Chaos Scotland, Friends of the Earth Scotland hosts the SCCS employee within its organisation, employs the individual directly and provides office space. The Company reimbursed Friends of the Earth Scotland for all employment cost incurred for an average of 2 part time employees during the year, one of whom was on maternity leave until August 2017. In addition, campaigning activities were carried out by the staff of member organisations.

Staff costs	2017	2018
Salary	32,045	29,820
Social security costs	1,904	1,406
Pension payments	2,252	1,272
Recruitment costs	608	931
	£36,809	<u>£33,429</u>

No Director received any fees or salary.

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Notes to the accounts for the period ended 31st March 2018 (cont'd)

4. Taxation

The company is registered as a charity with the Inland Revenue. Accordingly no Corporation Tax is payable.

5. Liability of members

The company is limited by guarantee, having no share capital. The liability of each guarantor member is limited to £1 each.

6. Restricted fund

During the previous year the Company received donations from 10 member organisations for the specific purpose of developing policy. These were held in a restricted fund, during the year fees were paid to a consultant and the balance carried forward in the fund.