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

DIRECTORS’ REPORT
AND
ACCOUNTS

31 MARCH 2020

Company number SC339217
Scottish charity number SCO39643
STOP CLIMATE CHAOS SCOTLAND

Company information
Period ended 31st March 2020

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
M Church
A Dutton
G Hanrahan
C Hegarty
J Livingstone
J Pepper
L Marquis
M Robinson
K Shirra
A Smith

Company Secretary
R Kenton-Lake

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
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 2020; the previous year’s figures cover the year ended 31st March 2019.

During the year the company employed Ryan Morrison part time until August 2019 and Gail Wilson until June 2019. They were replaced by Kat Jones from September, Becky Kenton-Lake from October and Nick Cullen from November 2019.

The major activities of the company are dealt with in unrestricted funds and resulted in a surplus for the year of £22,111 and reserves of £49,216. The charity has also received grants for special purposes, details of which are shown in note 6 to the accounts. They are dealt with in restricted funds and the balances carried forward amounting to £91,961.

The company is very grateful to all donors, including large donations from an anonymous donor, Kenneth Miller Trust, Climate Emergency Collaboration Group and Network for Social Change.

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 2020.

Directors’ 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.

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
18th June 2020
Independent Examiner’s Report to the members of Stop Climate Chaos Scotland on the accounts of the charity for the year ended 31st March 2020 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
18th June 2020
10 Craigall Crescent
Edinburgh
EH6 4RY
STOP CLIMATE CHAOS SCOTLAND

Income and expenditure account and statement of financial affairs for the year ended 31st March 2020

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total 2020</th>
<th>Total 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Incoming resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From generated funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions and donations</td>
<td>85,154</td>
<td></td>
<td>85,154</td>
<td>47,465</td>
</tr>
<tr>
<td>- general</td>
<td>-</td>
<td>94,305</td>
<td>94,305</td>
<td>12,850</td>
</tr>
<tr>
<td>- for events and projects</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total incoming resources</strong></td>
<td>85,154</td>
<td>94,305</td>
<td>179,659</td>
<td>60,495</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Resources expended</strong></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total 2020</th>
<th>Total 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable expenditure – charitable activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>47,399</td>
<td></td>
<td>47,399</td>
<td>39,868</td>
</tr>
<tr>
<td>Cost of events and projects</td>
<td>7,847</td>
<td>5,512</td>
<td>13,359</td>
<td>24,140</td>
</tr>
<tr>
<td>Stationery and website expenses</td>
<td>7,397</td>
<td></td>
<td>7,397</td>
<td>11,609</td>
</tr>
<tr>
<td></td>
<td>62,643</td>
<td>5,512</td>
<td>68,155</td>
<td>45,493</td>
</tr>
<tr>
<td>Governance costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees of the independent examiner</td>
<td>400</td>
<td></td>
<td>400</td>
<td>400</td>
</tr>
<tr>
<td><strong>Total resources expended</strong></td>
<td>63,043</td>
<td>5,512</td>
<td>68,555</td>
<td>76,017</td>
</tr>
</tbody>
</table>

Surplus/(Deficit) for the year before and after transfers

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total 2020</th>
<th>Total 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds at 1st April 2019</td>
<td>25,105</td>
<td>3,168</td>
<td>28,273</td>
<td>-</td>
</tr>
<tr>
<td>Funds at 31st March 2020</td>
<td>47,216</td>
<td>91,961</td>
<td>139,177</td>
<td>-</td>
</tr>
</tbody>
</table>

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

SCOTLAND Balance sheet as at 31st March 2020

Current assets
Cash at bank and in hand 2020 2019
139,577 28,673

Less creditors – amounts falling due within one year – accruals 400 400

Net current assets – net assets 131,177 28,273

Represented by funds
Unrestricted 47,216 25,105
Restricted 91,961 3,168

43,795 28,273

For the year ended 31st March 2020, 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.

The accounts are approved by the Board on 18th June 2020 and signed on its behalf by

[Signature]
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 2020

1. Accounting policies
The accounts have been prepared under the Financial Reporting Standard 102 as adapted for smaller entities, 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 2020. The company was formed on 8th March 2008. The comparative figures cover the year ended 31st March 2019.

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 employees within its organisation, employs the individuals 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. In addition, campaigning activities were carried out by the staff of member organisations.

<table>
<thead>
<tr>
<th>Staff costs</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>35,202</td>
<td>40,298</td>
</tr>
<tr>
<td>Social security costs</td>
<td>2,544</td>
<td>3,062</td>
</tr>
<tr>
<td>Pension payments</td>
<td>2,122</td>
<td>2,379</td>
</tr>
<tr>
<td>Recruitment costs</td>
<td>-</td>
<td>1,660</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£39,868</strong></td>
<td><strong>£47,399</strong></td>
</tr>
</tbody>
</table>

No Director received any fees or salary.
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 member organisations for the specific purpose of developing policy. These were held in a restricted fund, during the year further donations were received for that purpose, fees and other expenses were paid and the balance carried forward in the fund. Other specific grants were received during the year in order to campaign at the UN climate change conference COP26. Some costs were paid and the balance carried forward in a restricted fund

<table>
<thead>
<tr>
<th></th>
<th>Policy</th>
<th>COP26</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 April 2019</td>
<td>£3,168</td>
<td>-</td>
<td>£3,168</td>
</tr>
<tr>
<td>Income</td>
<td>-</td>
<td>£94,305</td>
<td>£94,305</td>
</tr>
<tr>
<td>Expenditure</td>
<td>£872</td>
<td>£4,640</td>
<td>£5,512</td>
</tr>
<tr>
<td>Surplus/deficit for year</td>
<td>(£872)</td>
<td>£89,665</td>
<td>£88,793</td>
</tr>
<tr>
<td>Balance at 31st March 2020</td>
<td>£2,296</td>
<td>£89,665</td>
<td>£91,961</td>
</tr>
</tbody>
</table>