

STOP CLIMATE CHAOS SCOTLAND

Company limited by guarantee and having no share capital

DIRECTORS' REPORT
AND
ACCOUNTS

31 MARCH 2021

STOP CLIMATE CHAOS SCOTLAND

Company information Period ended 31st March 2021

Company number SC339217
Scottish charity number SCO39643

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

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

Directors
T Ballantine (Chair)
U Bartley (resigned October 2020)
M Church
A Dutton
S Flemig (resigned January 2021)
G Hanrahan (resigned February 2021)
A Hardie (appointed June 2020)
C Hegarty
J Livingstone
L Parfitt (appointed February 2021)
J Pepper
L Marquis (resigned June 2020)
M Robinson (resigned June 2020)
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

STOP CLIMATE CHAOS SCOTLAND

Directors report 31st March 2021

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 bringing together of civil society organisations in Scotland to campaign together on climate change.

Accounts

The accounts cover the year ended 31st March 2021 ; the previous year's figures cover the year ended 31st March 2020.

During the full year the company employed Becky Kenton-Lake, Nick Cullen and Tami Pein full time and Kat Jones part time. Fiona Hooker joined part time in March 2021.

The core activities of the company are dealt with in unrestricted funds and resulted in a surplus for the year of £9,263 before transfers and reserves of £36,549. The charity has also received grants for special purposes, namely the COP26 UN climate talks due to be held in Glasgow in November 2021, 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 the Climate Emergency Collaboration Group, Orp Foundation 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 unrestricted reserves, with a minimum of £15,000. This aim was achieved at 31st March 2021.

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
9th June 2021

Independent Examiner's Report to the members of Stop Climate Chaos Scotland on the accounts of the charity for the year ended 31st March 2021 set out on pages 6 to 10.

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 or 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

A W Scotland CA
10 Craighall Crescent
Edinburgh
EH6 4RY

9th June 2021

STOP CLIMATE CHAOS SCOTLAND

Income and expenditure account and statement of financial affairs for the year ended 31st March 2021

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
<u>Incoming resources</u>					
From generated funds					
Subscriptions and donations					
- general		58,798	-	58,798	85,154
- for events and projects		-	70,937	70,937	94,305
Total incoming resources		58,798	70,937	129,735	179,459
<u>Resources expended</u>					
Charitable expenditure – charitable activities					
Staff costs		32,872	73,301	106,173	47,399
Cost of events, projects and training		11,510	8,113	19,623	13,359
Stationary, office and website expenses		4,653	2,809	7,462	7,397
Total resources expended		49,035	84,223	133,258	68,155
Governance costs					
Fees of the independent examiner		500	-	500	400
Total resources expended		49,535	84,223	133,758	68,555
Surplus (deficit) before transfers		9,263	(13,286)	(4,023)	110,904

Transfers (Note 6)		(19,930)	19,930	-	-
Surplus (deficit) for the year after transfers		(10,667)	6,644	(4,023)	110,904
Funds at 1 st April 2020		47,216	91,961	139,177	-
Funds at 31 st March 2021		36,549	98,605	135,154	-

The notes on pages 8 - 10 form part of these accounts.

STOP CLIMATE CHAOS SCOTLAND

Balance sheet as at 31st March 2021

Current assets	2021	2020
Cash at bank and in hand	135,654	139,577
Less creditors – amounts falling due within one year – accruals	500	400
Net current assets – net assets	135,154	139,177
Represented by funds		
Unrestricted	36,549	47,216
Restricted	98,605	91,961
	<u>135,154</u>	<u>139,177</u>

For the year ended 31st March 2021, 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 9th June 2021 and signed on its behalf by

R. Bill

Director

The notes on pages 8 - 10 form part of these accounts.

STOP CLIMATE CHAOS SCOTLAND

Notes to the accounts for the period ended 31st March 2021

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 2018).

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 2021. The company was formed on 8th March 2008. The comparative figures cover the year ended 31st March 2020.

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 3 SCCS employees within its organisation, employs the individuals directly and provides office space. The Company reimbursed Friends of the Earth Scotland for all employment costs incurred for 2 full time and 1 part time employees during the year.

As part of an agreement between SCIAF and Stop Climate Chaos Scotland, SCIAF hosts 1 SCCS employee within its organisation and employs the individual directly. The Company reimbursed SCIAF for all employment costs incurred for 1 full time employees during the year.

The company started to employ its own employees directly during the year. 1 part time employee was employed directly.

In addition, campaigning activities were carried out by the staff of member organisations.

Staff costs

	2021	2020
Salary	92,600	40,298
Social security costs	8,037	3,062
Pension payments	5,119	2,379
Recruitment costs	417	1,160
Total	106,173	47,399

No Director received any fees or expenses as trustees. One trustee received £2,400 as a fee for consultancy fees provided (2020, nil).

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Notes to the accounts for the period ended 31st March 2021 (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 member organisations for the specific purpose of developing policy. These were held in a restricted fund and this fund was fully spent during the year. Specific grants were received during the year for work on the UN climate change conference COP26. Some costs were paid and the balance carried forward in a restricted fund. Some donations and grants received in 2019/20 as unrestricted have also had this specific purpose and the balance, less costs paid, at 31st March 2020 have been translated to this restricted fund.

	Policy	COP26	Total
Balance at 1 April 2020	2,296	89,665	91,961
Income	-	70,937	70,937
Expenditure	2,296	81,927	84,223
Surplus/deficit for year	(2,296)	(10,990)	(13,286)
Transfers	-	19,330	19,330
Balance at 31 st March 2021	-	98,605	98,605

