



Stop Climate Chaos Scotland

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 March 2022

Company Number: SC339217

Charity Number: SC039643

Stop Climate Chaos Scotland

Report and Financial Statements For the Year Ended 31st March 2022

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Stop Climate Chaos Scotland

Reference and Administrative Information

Company registration: SC339217
Company Limited by Guarantee

Charity registration: SC039643
Scottish Charity

Registered office and principal office address: 2nd Floor
Thorn House
5 Rose Street
Edinburgh
EH2 2PR

Directors

Current Directors:

Simon Anderson – appointed 09/07/2021
Mary Church
Alistair Dutton
Angus Hardie
John Lauder – appointed 02/06/2022
Jamie Livingstone
Lexi Parfitt
Jessica Pepper
Mike Robinson – appointed 30/06/2022
Kirstie Shirra
Aedán Smith

Also serving in the year:

Thomas Ballantine – resigned 25/05/2022
Christopher Hegarty – resigned 09/06/2021
Philip Matthews – appointed 29/09/2021; resigned 23/03/2022

Bankers: Co-operative Bank
P. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner: Anna Chworow
Craigart
Ladybank
KY15 7PA

Stop Climate Chaos Scotland

Report of the Directors For the Year Ended 31 March 2022

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2022.

Structure, Governance and Management

Stop Climate Chaos Scotland is a company limited by guarantee, with the liability of members limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish charity.

The company comprises of Guarantor Members and Directors.

The Guarantor Members, that is members with voting rights, can be individuals, organisations, institutions and other bodies. Each Member, who is not an individual, appoints a representative to act on its behalf. The minimum number of guarantor members is four.

The company is managed by between three and twelve Directors. The Directors are appointed for a term not exceeding three years, and are eligible for reappointment for a second and subsequent terms not exceeding three years each.

The names of those who were members of the Board during the year are shown on page 2 together with other reference and administrative information.

Objectives and Review of Activities

The object of the company are:

- a) the promotion for the benefit of the public of the conservation, protection, rehabilitation and improvement of the physical and natural environment, and
- b) the relief of poverty and the improvement of the conditions of life and socially and economically disadvantaged communities, and
- c) to advance the education of the public in relation to
 - i. sustainable development, and
 - ii. the prudent use of natural resources, and
 - iii. sustainable means of achieving economic growth and regeneration, and
- d) to promote study and research into aforementioned objects making the useful results available.

For the purposes of these objects sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

Domestic policy

The start of the year was dominated by the Scottish elections, and was then closely followed by the news that Scotland had missed its emissions reduction targets for the third year in a row. We called for urgent action across all sectors to address this alarming trend but especially in transport, where progress continues to be slower than other sectors.

We wrote to the First Minister calling on her to quickly, clearly and publicly call for a rejection of the proposed Cambo oil field to demonstrate Scotland's true leadership and commitment to climate justice ahead of COP26. The First Minister did later come out in opposition.

We responded to several consultations and published briefings, including:

- Response to public consultation by Transport Scotland to inform the development of an Aviation Strategy
- SCCS evidence to NZET Committee Inquiry into the role of local government in financing and delivering a net-zero Scotland
- SCCS Briefing for Net Zero, Energy and Transport Committee Debate: COP26 – Outcomes & Implications for Scotland's Climate Policies

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

International policy

A key COP26 project was the Glasgow Climate Dialogues - four online sessions from 6-9 September 2021 that were designed to engage with, learn from and platform key Global South stakeholders on climate change ahead of COP26. Each session was co-hosted by the Scottish Government and Scottish civil society and focused on a specific theme:

- Access, Participation and Voice
- Adaptation and Resilience
- Loss and Damage
- Just Transition

The sessions resulted in a communique that we presented at several events at COP26. At one event the First Minister directly linked what Scottish Government had heard from Glasgow Climate Dialogue participants with their decision to champion the issue of Loss and Damage.

We secured a meeting with the First Minister at COP26, which was an opportunity for partners from the global south to share their experiences of the climate crisis and their asks of rich polluting nations.

One of our asks for COP26 was for the Scottish Government to publish an indicative Nationally Determined Contribution, and they did so in July 2021. This was a snapshot of its existing climate policy and we hoped it would encourage others to publish strong commitments. However, with the content based on existing policies that are not on track to meet targets we urged the Scottish Government to urgently up its game and get on track to achieve its legally-binding commitments.

Another ask was for the Scottish Government to increase their Climate Justice Fund, that had been frozen for several years. They announced the fund would double ahead of COP26.

We published briefings, including:

- Briefing for Holyrood debate on COP26 ambition and action
- Briefing for House of Commons on COP26 and limiting temperature rises to 1.5 degrees
- Briefing for members business - Publication of the Communiqué Setting Out the Conclusions of the Glasgow Climate Dialogues

Public campaigns and media

SCCS collaborated with members of Scottish Environment LINK on the 'oorfuture' pre-election campaign, with supporters showing that climate and nature mattered through coordinated social media posts.

We launched the Climate Scotland campaign to demonstrate to leaders that many people in Scotland want strong and meaningful action to tackle the climate and nature emergency. Members of the public were able to add their voice to the campaign, say what they care about and send a message to COP26 through various events and promotions at the conference. Over 7000 people took part and we worked with a range of new partners from across civil society.

During COP26 we released blogs written by our members on each day of the conference, sharing their thoughts on some of the key issues being discussed that day.

We issued the following press releases and media statements:

- Scots urged to open homes to welcome climate campaigners coming to Glasgow for COP26
- Charities and community groups get together to action the climate movement in Scotland
- Climate emissions results 'alarming'; serious action needed to meet targets
- People of Scotland have their say on the climate and nature emergency
- Groups of charities welcome Scottish Government's publication of climate plans - but urge faster, stronger action overall
- Scotland to promote priorities of Global South on the climate crisis during Glasgow Climate Dialogues ahead of COP26

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

- Stop Climate Chaos Scotland responds to the new Programme for Government
- Climate Fringe Week: Scotland's big call for climate action ahead of COP26
- Scottish Government climate justice funding
- First Minister urged to reject Cambo oil field
- COP26 begins in Glasgow
- Time is running out to make COP26 in Glasgow count
- Artists inspired by Scotland's messages to COP26
- Global South representatives praise First Ministers climate leadership but challenge her to meet emission targets and oppose new oil
- Glasgow Climate Pact secures far too little action to reduce emissions quickly and provides totally inadequate funding to communities impacted by the climate crisis
- Stop Climate Chaos Scotland reacts to the latest Climate Change Committee report on emission reductions in Scotland

COP26 project

We successfully delivered a number of projects to welcome global civil society to Glasgow and manage logistics around COP26, including:

- Climate Fringe - we set up climatefringe.org as an events hub where people could find out about all civil society-led events during COP26 – whether in the Blue Zone or the Green Zone, and throughout Glasgow in the civil society and community spaces. We had nearly 200,000 page views of the events listing during COP26. We coordinated the Climate Fringe Festival in September which saw over 200 events held to build momentum ahead of COP26.
- Homestay Network - we set up a network of local hosts willing to host COP visitors in their homes to help people struggling to find affordable accommodation, particularly those from less-resourced groups and countries. Nearly 1700 people were hosted in Glasgow and surrounding area.
- Glasgow Green Map - crowd sourced map that listed the best in sustainable shops, community-owned or locally-owned sustainable cafes and restaurants, bike shops, community gardens, parks and hidden gems to visit during COP26
- Spaces for change - gathering community and faith venues in Glasgow to offer facilities for global civil society when they come to COP. We secured bookable spaces of all types and sizes for meetings, events, hot desking, exhibitions, studio and rehearsal space. Priority was given to those travelling from Global South countries, or for under-resourced groups and those coming from the front line of the climate crisis.
- We managed over 700 volunteers who helped at the mobilisation, at the civil society hub and many other activities.

Staff changes

During 2021/22 we welcomed the following temporary staff for COP26:

Fiona Hooker, Communications and Campaigns Officer
Veronica Kocovska, Climate Fringe Coordinator
Isobel Sherlock, COP26 Project Officer
Morag Wells, Communications Assistant

They joined existing staff members:

Kat Jones, COP26 Project Manager
Becky Kenton-Lake, Coalition Coordinator
Nick Cullen, COP26 Logistics Officer
Tami Pein, COP26 Events Officer

Thank you to all SCCS staff for their dedication, commitment and hard work in the run up to COP26.

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

Board changes

Chris Hegarty resigned from the board at the last AGM. Phil Matthews was co-opted to the board, elected as chair and then had to step down in early 2022. Tom Ballantine stepped down as chair in January 2022, after 11 years in the role. Thank you to all board members who stepped down this year for their time, energy and commitment to the role.

Membership

During 2020/21 we were pleased to see our membership grow with 6 new members joining SCCS, bringing the total to 69.

- Circular Communities Scotland
- The Climate Reality Project, Europe
- Mercy Corps
- Poverty Alliance
- Salvation Army
- Third Generation Project

Financial review

At the end of the financial year the carry forward sum was £142,649, of which £97,015 was unrestricted, and £45,634 was restricted. This represents an increase of total funds by £4,665 compared with previous year.

It is the Directors' policy to maintain unrestricted reserves equal to at least three months expenditure comma with a minimum of £15,000. This target was met at the year end.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

By order of the Board of Trustees



Name: Mike Robinson
Chair

12/9/22

Date:

Independent Examiner's Report To the Directors of Stop Climate Chaos Scotland

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 14.

Respective responsibilities of directors and examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a 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 view given by the accounts.

Independent examiner's statement

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Anna Chworow
AAT Professional Diploma
Craigart
Ladybank
KY15 7PA

Date: 16/10/2022

Stop Climate Chaos Scotland
Statement of Financial Activities
For the Year Ended 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 (restated)
		£	£	£	£
Income from:					
Donations and legacies	1	88,177	254,255	342,432	78,565
Charitable activities	2	73,822	-	73,822	51,951
Other income	3	-	-	-	2,049
Total		<u>161,999</u>	<u>254,255</u>	<u>416,254</u>	<u>132,565</u>
Expenditure on:					
Charitable activities	4	104,160	307,429	411,589	133,758
Other		-	-	-	-
Total		<u>104,160</u>	<u>307,429</u>	<u>411,589</u>	<u>133,758</u>
Net income / (expenditure)		<u>57,839</u>	<u>(53,174)</u>	<u>4,665</u>	<u>(1,193)</u>
Transfers between funds		<u>1,260</u>	<u>- 1,260</u>	<u>-</u>	<u>-</u>
Net movement in funds		59,099	(54,434)	4,665	(1,193)
Funds brought forward		<u>37,916</u>	<u>100,068</u>	<u>137,984</u>	<u>139,177</u>
Funds carried forward		<u>97,015</u>	<u>45,634</u>	<u>142,649</u>	<u>137,984</u>

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.

Stop Climate Chaos Scotland
Balance Sheet at 31 March 2022

	Note	2022 £	2021 (restated) £
Fixed assets:			
Tangible assets	7	<u>1,111</u>	<u>819</u>
Current assets:			
Debtors	8	18,393	-
Cash at bank and in hand		<u>147,855</u>	<u>166,967</u>
		<u>166,248</u>	<u>166,967</u>
Liabilities:			
Amounts due within one year	9	<u>24,710</u>	<u>29,802</u>
Net current assets		<u>141,538</u>	<u>137,165</u>
Total net assets		<u>142,649</u>	<u>137,984</u>
Funds			
Unrestricted funds	10	97,015	37,916
Restricted funds	10	<u>45,634</u>	<u>100,068</u>
Total Funds		<u>142,649</u>	<u>137,984</u>

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

The accounts on pages 8 to 14 were authorised for issue by the directors and are signed on their behalf by:

Director



Name

Mike Robinson

Date

12/9/22

The notes on pages 11 to 14 and the accounting policies on page 10 form part of these financial statements.

Stop Climate Chaos Scotland

Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' – referred to as 'the Charities SOPR'. The charity is a public benefit Entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed under paragraph 4.2 of the Charities SORP and has not reported on activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from annual grants is recognised in the period to which the grant relates. Any annual grants received in advance are included as deferred grants in creditors. Income from other grants and donations is recognised on receipt.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis.

Debtors

Debtors are recognized at the settlement amount due.

Creditors

Creditors and provisions are recognized, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably

Fixed assets

Fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the costs or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	25% straight line
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Expenditure below £500 pounds is not capitalised. the gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised and net income expenditure for the year.

Taxation

The company is exempt from corporation tax on its charitable activities. The company is not registered for VAT and expenditure includes VAT where relevant.

Fund accounting

Restricted funds may only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of an application for the funds.

The *Unrestricted general fund* is available to be used for any of the charitable objects at the discretion of the Directors.

Stop Climate Chaos Scotland

Notes to the Accounts

1. Donations and legacies		Total 2022 £	Total 2021 £
Climate Emergency Collaboration Group		15,143	48,561
Network for Social Change		-	12,076
Orp Foundation		-	10,000
Arkbound Foundation		-	300
European Climate Fund		138,719	-
John Ellerman		33,000	-
Calouste Gulbenkian Foundation		11,000	-
Climate Coalition		18,000	-
Scottish Government		38,393	-
Donations from members		10,952	7,460
Other donations		77,225	168
2. Charitable activities income		Total 2022 £	Total 2021 £
Membership fees		58,343	51,951
Fee income		12,000	-
Room hire		3,479	-
Total donations receivable		73,822	51,951
3. Other income		Total 2022 £	Total 2021 £
Refunds		-	586
Prior year adjustment		-	1,463
Total donations receivable		-	2,049
4. Charitable activity costs		2022 £	2021 £
Staff costs	5	187,076	106,173
Events, projects and training		182,118	19,623
Stationery, office and website		25,864	7,462
Governance	6	1,370	500
Repayment of grant		15,161	-
Total staff costs		411,589	133,758

Stop Climate Chaos Scotland

Notes to the Accounts (continued)

5. Staff costs	2022	2021
	£	£
Salaries	168,361	92,600
Social security costs	11,116	8,037
Pension costs	7,599	5,119
Recruitment costs	-	417
Total staff costs	187,076	106,173

As part of an agreement between Friends of the Earth Scotland and Stop Climate Chaos Scotland, FoES hosts 3 SCCS employees within its organisation, employs the individuals directly and provides office space. SCCS reimbursed FoES 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. SCCS reimbursed SCIAF for all employment costs incurred for 1 full-time employee during the year.

The company employed its own employees directly during the year. 3 full-time and 4 part-time employees were employed directly.

No employees received employee benefits of more than £60,000.

6. Governance costs	2022	2021
	£	£
Accounts and independent examination	650	500
Other accountancy services	720	-
	1,370	500

7. Fixed assets

Cost

At 1/4/2021 (restated)	2,560
Additions	2,220
Disposals	(2,189)
At 31/3/2022	2,591

At 1/4/2021 (restated)	1,741
Depreciation	983
Disposals	(1,244)
At 31/3/2022	1,480

Net book value at 31/3/2022	1,111
Net book value at 1/4/2021 (restated)	819

Stop Climate Chaos Scotland

Notes to the Accounts (continued)

8. Debtors	2022	2021
	£	£
Accrued income	<u>18,393</u>	<u>-</u>
	<u>18,393</u>	<u>-</u>

9. Creditors	2022	2021 (restated)
	£	£
Other creditors	<u>24,710</u>	<u>29,802</u>
	<u>24,710</u>	<u>29,802</u>

10. Movement on Funds

	Note	At 1/4/21 (restated)	Incoming resources	Outgoing resources	Transfers	At 31/3/22
		£	£	£	£	£
Restricted funds:						
COP26	(a)	<u>100,068</u>	<u>254,255</u>	<u>(307,429)</u>	<u>(1,260)</u>	<u>45,634</u>
Total restricted funds		<u>100,068</u>	<u>254,255</u>	<u>(307,429)</u>	<u>(1,260)</u>	<u>45,634</u>
Unrestricted funds:						
General fund		<u>37,916</u>	<u>161,999</u>	<u>(104,160)</u>	<u>1,260</u>	<u>97,015</u>
Total unrestricted funds		<u>37,916</u>	<u>161,999</u>	<u>(104,160)</u>	<u>1,260</u>	<u>97,015</u>
Total funds		<u>137,984</u>	<u>416,254</u>	<u>(411,589)</u>	<u>-</u>	<u>142,649</u>

Notes on Funds

- (a) Funding was received from a number of donors to support campaigning activities in the run up to and during COP 26, as well as legacy work. The transfer represents purchase of fixed assets.

11. Trustee expenses and remuneration

None of the trustees received any remuneration or benefits in the year (2021: £2,400). No expense reimbursements were paid to Trustees by the charity in either current or previous year.

12. Volunteers

Approximately 1,000 volunteers, jointly managed by SCCS and COP26 Coalition, supported the work in the run up and during COP26 including Covid-19 safety, fringe events and stewarding the Day of Action.

Stop Climate Chaos Scotland

Notes to the Accounts (continued)

13. Prior year adjustment

The cash at bank figure has been restated to reflect actual bank balance at the end of previous year. The increase in cash totalled £31,313. The cash discrepancy was primarily a result of incorrect treatment of creditors in previous period. A creditor of £29,302 was identified and included in restated balance sheet. Fixed assets with carrying value of £819 were also included. The restricted funds balance was increased by £1,463 in line with company's management accounts. The remaining £1,367 resulted in an increase to the unrestricted funds.

14. Statement of Financial Activities - Comparative figures by class for the prior year

Note	Unrestricted Funds (restated) £	Restricted Funds (restated) £	Total 2021 (restated) £
Income from:			
Donations and legacies	7,628	70,937	78,565
Charitable activities	51,951	-	51,951
Other income	586	1,463	2,049
Total	60,165	72,400	132,565
Expenditure on:			
Charitable activities	49,535	84,223	133,758
Other	-	-	-
Total	49,535	84,223	133,758
Net income / (expenditure)	10,630	(11,823)	(1,193)
Transfers between funds	(19,930)	19,930	-
Net movement in funds	(9,300)	8,107	(1,193)
Funds brought forward	47,216	91,961	139,177
Funds carried forward	37,916	100,068	137,984