

# **Stop Climate Chaos Scotland**

(A Company Limited by Guarantee)

## **Report and Financial Statements**

**For the Year Ended**

**31 March 2023**

**Company Number: SC339217**

**Charity Number: SC039643**

## **Stop Climate Chaos Scotland**

### **Report and Financial Statements For the Year Ended 31st March 2023**

<b>Contents</b>	<b>Pages</b>
Reference and Administrative Information	2
Report of the Directors	3 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Accounting Policies	9
Notes to the Financial Statements	10 – 13

## **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  
Mary Church  
Gillian Davies – appointed 23/09/2022  
Angus Hardie  
John Lauder – appointed 02/06/2022  
Jamie Livingstone  
Lexi Parfitt  
Mike Robinson – appointed 30/06/2022  
Kirstie Shirra  
Aedán Smith  
Ben Wilson – appointed 29/06/2023

#### *Also serving in the year:*

Thomas Ballantine – resigned 25/05/2022  
Jessica Pepper – resigned 13/09/2022  
Alistair Dutton – resigned 29/06/2023

**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 2023**

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2023.

#### **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".

#### **General context and activity overview**

We continue to live in very interesting and challenging times - hot on the heels of the global pandemic, in 2022 the cost of living crisis hit, and records for temperature and extreme weather events were broken again. The connections between these crises are clear and we have continued to make the case for action to reduce emissions that also tackles inequality, poverty, wellbeing and provides sustainable jobs.

Funding the crises we face has become an increasingly important issue, and SCCS made an important and timely contribution through the research we commissioned on the fiscal measures available to fund climate action. We will continue to make the case for making polluters pay for their climate damage and build on the research undertaken.

SCCS was well represented at COP27 in Egypt, which took place under the shadow of human rights abuse and challenges for Global South participation once again. Scotland has some good stories to tell on the international stage, but also lots to learn from others, and I'm pleased we could attend to report back, host events and take part in meetings. Some good news that emerged at the very delayed end of the conference was a commitment to establish a L&D fund, something Global South campaigners had



## Stop Climate Chaos Scotland

### Report of the Directors (continued)

#### Objectives and Review of Activities (continued)

been calling for nearly 30 years and that just a few years ago no one would have thought possible. We can be proud of the role Scotland played towards the end of this long campaign, just a year after our work with the Scottish Government saw them become the first nation to commit funds towards Loss and Damage.

#### Key outputs, lobbying and campaigns

- Scotland's emission reduction targets were met - but due to the pandemic - response to the latest emissions data.
- Fiscal levers report - significant research carried out by Richard Dixon that aimed to explore the options for funding both domestic climate action and international climate justice, and accompanying SCCS briefing highlighting immediate coalition asks and priorities.
- Response to Future Catching Policy consultation - stressing the need for this to recognise the context of the climate crisis, develop policies to contribute to reducing emissions and adapt to impacts.
- Respond to proposed Domestic Building Environmental Standards Scotland Bill - welcoming additional measures to decarbonise the buildings sector
- Submission to Finance and Public Administration Committee pre budget scrutiny - to encourage consideration of funding for climate policies and climate justice.
- Some thoughts on scope of the new Climate Change Plan - a call for the next Plan to be a comprehensive statement of all Scottish Government climate policy, including international, marine and adaptation.
- Response to the Circular Economy Bill and Route Map consultation - to call for consumption targets and robust proposals to develop a circular economy.
- Marine carbon briefing - to outline the importance of protecting marine carbon stores and enhancing sequestration to meet emissions targets.
- Oil and gas and Just Transition briefing - to outline positions on new oil and gas, a managed and just wind down of production, with trade unions and communities fully involved.
- Delivering climate justice briefing - outlining how Scottish Government could show true global climate leadership ahead of and at COP27.
- Appraisal of COP26 outcomes in light of the expectations of the Glasgow Climate Dialogues - produced by Dr Bimal Regmi, reviewing the Glasgow Climate Dialogues process and comparing the outcomes of COP26 with the communiqué.
- Blog: Scotland's climate achievements compared with ambitions - by Fabrice Leveque (WWF Scotland) in response to the latest emission statistics.
- COP27 press releases:
  - Warning of failure of COP27 without process on finance for countries experiencing worst climate impacts
  - First Minister urged to match rhetoric with action
  - Response to Scotland's increase to Loss and Damage funding
  - COP27 ends with historic agreement on Loss and Damage but leaves critical temperature threshold dangerously out of reach
- Climate Fringe Festival - over 160 events held across Scotland
- Scotland hosts Loss and Damage conference - response to the First Minister's speech  
Blog: a decade of international climate justice campaigning - Becky Kenton-Lake (SCCS) looks back at SCCS campaigns on climate justice and Scottish Government action, with contributions from Anne Callaghan (SCIAF), Ben Wilson (SCIAF), Chris Hegarty (Christian Aid) and Mike Robinson (SCCS Chair, RSGS)
- Blog: 2023 - climate and the year ahead - by Mike Robinson (Chair, SCCS)

More information about SCCS [policy work](#) and [media work](#) is available on the organisation's website.

#### Staff changes

During 2022/23 Nick Cullen left his Climate Fringe Coordinator role.



## **Stop Climate Chaos Scotland**

### **Report of the Directors (continued)**

#### **Objectives and Review of Activities (continued)**

##### Board changes

Alistair Dutton and Aedán Smith were re-appointed to the board for a further 3 year term at the AGM. Gill Davies was nominated and elected to the board at the AGM. Lexi Parfitt was elected to the board at the AGM, following being co-opted earlier in the year. John Lauder was co-opted to the board. Mike Robinson was co-opted to the board and elected Chair, and elected to the board at the AGM.

##### Membership

During 2022/23 we were pleased to welcome new member the COP26 Interfaith Working Group of Interfaith Scotland.

##### **Financial review**

At the end of the financial year the carry forward sum was £75,475, of which £64,848 was unrestricted, and £10,627 was restricted. This represents a decrease of total funds by £67,174 compared with previous year due to expenditure associated with grants received in previous financial 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

**Date:** 7.11.23

**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 2023 which are set out on pages 7 to 13.

**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**

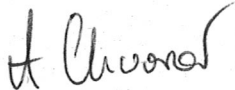
In the course of my examination, no matter has come to my attention

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: 14/M/2023

**Stop Climate Chaos Scotland**  
**Statement of Financial Activities**  
**For the Year Ended 31 March 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	1	-	27,914	27,914	342,432
Charitable activities	2	57,555	-	57,555	73,822
Other income	3	78	-	78	-
<b>Total</b>		<u>57,633</u>	<u>27,914</u>	<u>85,547</u>	<u>416,254</u>
<b>Expenditure on:</b>					
Charitable activities	4	89,800	62,921	152,721	411,589
Other		-	-	-	-
<b>Total</b>		<u>89,800</u>	<u>62,921</u>	<u>152,721</u>	<u>411,589</u>
<b>Net income / (expenditure)</b>		<u>(32,167)</u>	<u>(35,007)</u>	<u>(67,174)</u>	<u>4,665</u>
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(32,167)</u>	<u>(35,007)</u>	<u>(67,174)</u>	<u>4,665</u>
<b>Funds brought forward</b>		<u>97,015</u>	<u>45,634</u>	<u>142,649</u>	<u>137,984</u>
<b>Funds carried forward</b>		<u><u>64,848</u></u>	<u><u>10,627</u></u>	<u><u>75,475</u></u>	<u><u>142,649</u></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 2023

	Note	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	7	<u>1,027</u>	<u>1,111</u>
<b>Current assets:</b>			
Debtors	8	-	18,393
Cash at bank and in hand		<u>86,437</u>	<u>147,855</u>
		<u>86,437</u>	<u>166,248</u>
<b>Liabilities:</b>			
Amounts due within one year	9	<u>11,989</u>	<u>24,710</u>
<b>Net current assets</b>		<u>74,448</u>	<u>141,538</u>
<b>Total net assets</b>		<u>75,475</u>	<u>142,649</u>
<b>Funds</b>			
Unrestricted funds	10	64,848	97,015
Restricted funds	10	<u>10,627</u>	<u>45,634</u>
<b>Total Funds</b>		<u>75,475</u>	<u>142,649</u>

For the year there 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

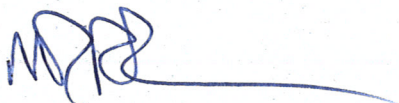
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 7 to 13 were authorised for issue by the directors and are signed on their behalf by:

Director



Name Mike Robinson

Date

7.11.23

The notes on pages 10 to 13 and the accounting policies on page 9 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 SOPR 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

<b>1. Donations and legacies</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Climate Emergency Collaboration Group	-	15,143
John Ellerman	-	33,000
Calouste Gulbenkian Foundation	-	11,000
Scottish Government	-	38,393
Climate Coalition	5,000	18,000
European Climate Fund	15,414	138,719
Donations from members	7,500	10,952
Other donations	-	77,225
<b>Total donations receivable</b>	<b>27,914</b>	<b>342,432</b>
<b>2. Charitable activities income</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Membership fees	57,555	58,343
Fee income	-	12,000
Room hire	-	3,479
<b>Total income from charitable activities</b>	<b>57,555</b>	<b>73,822</b>
<b>3. Other income</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Other income	78	-
<b>Total other income</b>	<b>78</b>	<b>-</b>
<b>4. Charitable activity costs</b>	<b>2023 £</b>	<b>2022 £</b>
Staff costs 5	66,686	187,076
Events, projects and training	77,154	182,118
Stationery, office and website	6,972	25,864
Governance 6	1,909	1,370
Repayment of grant	-	15,161
<b>Total charitable activity costs</b>	<b>152,721</b>	<b>411,589</b>



## Stop Climate Chaos Scotland

### Notes to the Accounts (continued)

5. Staff costs	2023	2022
	£	£
Salaries	59,843	168,361
Social security costs	3,842	11,116
Pension costs	3,001	7,599
<b>Total staff costs</b>	<b>66,686</b>	<b>187,076</b>

As part of an agreement between Friends of the Earth Scotland and Stop Climate Chaos Scotland, FoES hosts 1 SCCS employee (2022: 3) within its organisation, employs the individual directly and provides office space. SCCS reimbursed FoES for all employment costs incurred. Similar arrangement with SCIAF ended in previous financial year (2022: 1)

The company employed its own employees directly during the year. 2 employees were employed directly (2022: 7).

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

6. Governance costs	2023	2022
	£	£
Accounts and independent examination	650	650
Other accountancy services	510	720
Board and AGM costs	749	-
	<b>1,909</b>	<b>1,370</b>

### 7. Fixed assets

#### Cost

At 1/4/2022	2,591
Additions	469
Disposals	-
<b>At 31/3/2023</b>	<b>3,060</b>

#### Depreciation

At 1/4/2022	1,480
Depreciation	553
Disposals	-
<b>At 31/3/2023</b>	<b>2,033</b>

**Net book value at 31/3/2023** **1,027**

Net book value at 1/4/2022 1,111

## Stop Climate Chaos Scotland

### Notes to the Accounts (continued)

8. Debtors	2023	2022
	£	£
Accrued income	-	18,393
	<u>-</u>	<u>18,393</u>

9. Creditors	2023	2022
	£	£
Other creditors	11,989	24,710
	<u>11,989</u>	<u>24,710</u>

### 10. Movement on Funds

	Note	At 1/4/22 (restated)	Incoming resources	Outgoing resources	Transfers	At 31/3/23
		£	£	£	£	£
<b>Restricted funds:</b>						
COP26	(a)	45,634	15,414	(50,421)	-	10,627
Climate Fringe	(b)	-	5,000	(5,000)	-	-
Fiscal measures	(c)	-	7,500	(7,500)	-	-
<b>Total restricted funds</b>		<u>45,634</u>	<u>27,914</u>	<u>(62,921)</u>	<u>-</u>	<u>10,627</u>
<b>Unrestricted funds:</b>						
General fund		97,015	57,633	(89,800)	-	64,848
<b>Total unrestricted funds</b>		<u>97,015</u>	<u>57,633</u>	<u>(89,800)</u>	<u>-</u>	<u>64,848</u>
<b>Total funds</b>		<u>142,649</u>	<u>85,547</u>	<u>(152,721)</u>	<u>-</u>	<u>75,475</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.
- (b) Donation from the Climate Coalition to provide community grants for groups taking part in the Climate Fringe Festival.
- (c) Donations received from SCCS members to support research into fiscal leavers for climate justice and the subsequent report launch.

### 11. Trustee expenses and remuneration

None of the trustees received any remuneration or benefits in the year (2022: nil). Travel expenses of £413 were reimbursed to 1 trustee (2022: nil). Total of £256 was spent on leaving gifts for 2 trustees (2022: nil).

### 12. Volunteers

No volunteers were engaged in the year (2022: 1,000; COP26 activities).

# Stop Climate Chaos Scotland

## Notes to the Accounts (continued)

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

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