

Stop Climate Chaos Scotland

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 March 2024

Company Number: SC339217

Charity Number: SC039643

Stop Climate Chaos Scotland
Report and Financial Statements
For the Year Ended 31st March 2024

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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
Mary Church
Gillian Davies
Jamie Livingstone
Elizabeth Murray – appointed 25/10/2023
Lexi Parfitt
Mike Robinson
Jason Rose – appointed 26/09/2023
Kirstie Shirra
Ben Wilson – appointed 29/06/2023

Also serving in the year:

Alistair Dutton – resigned 29/06/2023
Angus Hardie – resigned 03/06/2024
John Lauder – resigned 03/10/2023
Aedán Smith – resigned 26/09/2023

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 2024

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2024.

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

2023/24 was a very productive one for Stop Climate Chaos Scotland, with much positive policy work and campaigning delivered, and a very welcome increase in both the number and diversity of members. However, as it becomes ever harder to find the words to convey the increasing seriousness of the climate emergency, and frustrating to see the lack of an appropriate response by leaders, we know we must continue to do all we can to drive the fast and fair action that has been sorely lacking. The failure to meet our climate targets is through a lack of committed action by all levels of government since 2019, not simply, as some commentators have said, because they were too ambitious.

That political failure is, in part at least, also a failure to properly explain to the wider public what needs to change, and to remind them why action is so vital. As civil society organisations, with our own members and supporter bases, we should and will play a much more active role in this.

A clear majority of the public want action, and want to avoid responding to the climate crisis in ways which are unfair, or crash people's lives or the economy. Whilst perhaps they might not be familiar with the terminology, they effectively support a just transition.

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

Yet there is not the same sense of support for the individual measures which tackle climate change. Going forwards, we need to better capture and direct that positive will, if we are to succeed in overcoming the political inertia and ensure meaningful action is given the priority and funding it so urgently needs.

SCCS has tried to help get civil society onto the front foot and be increasingly clear about the action we need to see, and the connections this has to addressing other crises and injustices. A major contribution to this in 2023 was our Climate Manifesto, the largest gathering of climate policies by Scottish civil society, with over 100 policies that if delivered would reduce emissions, change behaviour and deliver climate justice. We are proud to have worked closely with our members, partners and other experts to bring together this valuable resource, and hope that it helps to elevate the individual asks of members, so that together we can have a greater impact - that is of course the aim of coalition working and the value we hope to add.

Climate change is a scientific fact. It is a moral and ethical issue of justice and thoughtfulness. Action on climate change isn't ultimately optional, and it is in everyone's interest to tackle it. We are already seeing regular flooding and will see more. We are seeing increasing drought and storms, food shortages and all the other highly predictable results of a warming climate.

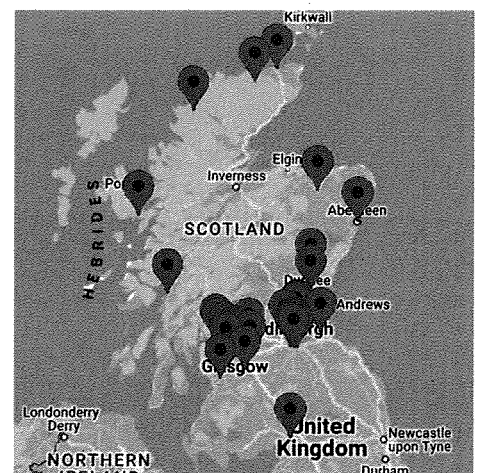
During 2023/24 we saw more political turmoil, distractions and lack of genuine leadership on this critical issue. Going forward we need to win the support for change and not simply demand it. We need to continue to grow the breadth and reach of our coalition. We need to channel this support for action, to win majority support. And critically we need to remain on the front foot and maintain the momentum for action, despite the failure of the 2030 targets, by ensuring that our supporters, politicians and the wider public know that Scotland is united for climate action.

SCCS will continue to work with our members to do all that we can to show the strong public support for action, push for the positive solutions we need, and provide a space for diverse organisations to come together to make a bigger impact than we could alone.

Thank you to all of you - our members, staff, trustees, partners and friends who support and champion the coalition - let's use this moment to reflect, celebrate our successes and continue to campaign together for the changes we need for everyone.

Key outputs, lobbying and campaigns

- Published a Climate Manifesto, featuring 119 proposals for reducing emissions and delivering climate justice
- Organised the Climate Fringe festival 2023, with 68 events taking place across Scotland
- Hosted an online public workshop - "Collective action for climate and nature: communicating with decision makers"
- Responded to the news that Scotland's 2021 emission reduction target had been missed
- Responded to the news that there was a 66% chance the critical heating threshold of 1.5 degrees will be breached between 2023 and 2027
- Submitted proposals for, and responded to the Scottish Government's Programme for Government
- Met with the First Minister at an eNGO roundtable
- Published opinion pieces on the next Climate Change Plan, Scotland's priorities at COP28 and the outcome of the talks and the public support for climate action



Climate Fringe Festival - events map

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

- Organised a day of action for COP28, attended by nearly 1000 people
- Organised a media stunt outside the Scottish Parliament, attended by party leaders and spokespeople
- Responded to the Scottish Fiscal Commission report on the cost of climate action
- Published a briefing on the UK general election
- Responded to the Climate Change Committee report on Scotland's climate targets 'no longer being credible'
- Submitted a representation to Environmental Standards Scotland, on the effectiveness of Scotland's Climate Change Plan
- Submitted responses to numerous consultations and calls for views, including on:
 - Highly Protected Marine Areas
 - Ending peat sales
 - Energy Strategy and Just Transition Plan
 - Wildlife Management and Muirburn Bill
 - Circular Economy Bill
 - Just Transition Plans for transport, land use and built environment
 - Agriculture Bill
 - Scottish budget 2024/25
 - Proposed Ecocide Bill
 - Wellbeing and Sustainable Development Bill
 - Heat in Buildings Bill



Do What You Can - Climate Fringe Festival event, June 2023 (Strath Halladale)

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)



SCCS members at the COP28 Global Day of Action, December 2023



SCCS members at the New's Year's resolution photo stunt with the First Minister, January 2024

Stop Climate Chaos Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

Staff changes

During 2023/24 Bruno Santos left his Climate Fringe Coordinator role. We continued to work with Lloyd Austin as a part time freelance Policy Advisor. Fiona Buchanan joined the team, as Campaigns Coordinator.

We were grateful to have had the support of 10 volunteers to help us deliver the COP28 global day of action in December 2023.

Board changes

Alistair Dalton resigned from the board in May 2023. Aedán Smith and John Lauder resigned from the board at the AGM. Angus Hardie was re-elected to the board at the AGM, and resigned in April 2024. Jason Rose and Ben Wilson were nominated and elected to the board at the AGM

Membership

During 2023/24 we were delighted to welcome the following new members to the coalition:

- Climate Cafe
- Edinburgh Communities Climate Action Network
- Environmental Rights Centre Scotland
- Glasgow Eco-Trust
- One Parent Families Scotland
- Paperboats
- Parents for Future Scotland
- People's Health Movement Scotland
- Scottish Wildlife Trust
- Scottish Women's Budget Group
- Tagasa Uibhist
- Wellbeing Economy Alliance Scotland

Financial review

At the end of the financial year the carry forward sum was £33,208. All of the funds were unrestricted. This represents a decrease of total funds by £42,267 compared with previous year due to expenditure associated with grants received in previous financial years.

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: 26/9/24

**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 2024 which are set out on pages 9 to 15.

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: 03/10/2024

Stop Climate Chaos Scotland
Statement of Financial Activities
For the Year Ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	1	9,264	12,600	21,864	27,914
Charitable activities	2	64,633	-	64,633	57,555
Other income	3	-	-	-	78
Total		<u>73,897</u>	<u>12,600</u>	<u>86,497</u>	<u>85,547</u>
Expenditure on:					
Charitable activities	4	105,537	23,227	128,764	152,721
Other		-	-	-	-
Total		<u>105,537</u>	<u>23,227</u>	<u>128,764</u>	<u>152,721</u>
Net income / (expenditure)		<u>(31,640)</u>	<u>(10,627)</u>	<u>(42,267)</u>	<u>(67,174)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(31,640)	(10,627)	(42,267)	(67,174)
Funds brought forward		<u>64,848</u>	<u>10,627</u>	<u>75,475</u>	<u>142,649</u>
Funds carried forward		<u>33,208</u>	<u>-</u>	<u>33,208</u>	<u>75,475</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 2024

	Note	2024 £	2023 £
Fixed assets:			
Tangible assets	7	<u>475</u>	<u>1,027</u>
Current assets:			
Debtors	8	8,285	-
Cash at bank and in hand		<u>34,986</u>	<u>86,437</u>
		<u>43,271</u>	<u>86,437</u>
Liabilities:			
Amounts due within one year	9	<u>10,538</u>	<u>11,989</u>
Net current assets		<u>32,733</u>	<u>74,448</u>
Total net assets		<u><u>33,208</u></u>	<u><u>75,475</u></u>
Funds			
Unrestricted funds	10	33,208	64,848
Restricted funds	10	-	10,627
Total Funds		<u><u>33,208</u></u>	<u><u>75,475</u></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 8 to 14 were authorised for issue by the directors and are signed on their behalf by:



Director

Name MIKE ROBINSON

Date 26/9/24

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 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

1. Donations and legacies	Total	Total
	2024	2023
	£	£
National Lottery	9,600	-
Frederick Mulder Foundation	3,000	-
Paristamen Charity	1,000	-
Other donations	1,914	-
Donations from members	6,350	7,500
Climate Coalition	-	5,000
European Climate Fund	-	15,414
Total donations receivable	<u>21,864</u>	<u>27,914</u>
2. Charitable activities income	Total	Total
	2024	2023
	£	£
Membership fees	64,633	57,555
Total income from charitable activities	<u>64,633</u>	<u>57,555</u>
3. Other income	Total	Total
	2024	2023
	£	£
Other income	-	78
Total donations receivable	<u>-</u>	<u>78</u>
4. Charitable activity costs	2024	2023
	£	£
Staff costs 5	66,486	66,686
Events, projects and training	30,994	77,154
Stationery, office and website	30,283	6,972
Governance 6	1,001	1,909
Total charitable activity costs	<u>128,764</u>	<u>152,721</u>

Stop Climate Chaos Scotland

Notes to the Accounts (continued)

5. Staff costs	2024	2023
	£	£
Salaries	59,605	59,843
Social security costs	3,739	3,842
Pension costs	3,142	<u>3,001</u>
Total staff costs	<u>66,486</u>	<u>66,686</u>

As part of an agreement between Friends of the Earth Scotland and Stop Climate Chaos Scotland, FoES hosts 1 SCCS employee (2023: 1) within its organisation, employs the individual directly and provides office space. SCCS reimbursed FoES for all employment costs incurred.

The company employed its own employees directly during the year. 1 employee was employed directly (2023: 2).

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

6. Governance costs	2024	2023
	£	£
Accounts and independent examination	700	650
Other accountancy services	90	510
Board and AGM costs	211	<u>749</u>
	<u>1,001</u>	<u>1,909</u>

7. Fixed assets

Cost

At 1/4/2023	3,060
Additions	0
Disposals	-
At 31/3/2024	<u>3,060</u>

Depreciation

At 1/4/2023	2,033
Depreciation	553
Disposals	-
At 31/3/2024	<u>2,586</u>

Net book value at 31/3/2024 **474**

Net book value at 1/4/2023 1,027

Stop Climate Chaos Scotland

Notes to the Accounts (continued)

8. Debtors	2024	2023
	£	£
Accrued income	<u>8,285</u>	<u>-</u>
	<u><u>8,285</u></u>	<u><u>-</u></u>

9. Creditors	2024	2023
	£	£
Other creditors	<u>10,475</u>	<u>11,989</u>
	<u><u>10,475</u></u>	<u><u>11,989</u></u>

10. Movement on Funds

	Note	At 1/4/23 (restated)	Incoming resources	Outgoing resources	Transfers	At 31/3/24
		£	£	£	£	£
Restricted funds:						
COP26	(a)	10,627	-	(10,627)	-	-
National Lottery	(b)	-	9,600	(9,600)	-	-
Frederick Mulder Foundation	(c)	-	3,000	(3,000)	-	-
Total restricted funds		<u>10,627</u>	<u>12,600</u>	<u>(23,227)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:						
General fund		<u>64,848</u>	<u>73,897</u>	<u>(105,537)</u>	<u>-</u>	<u>33,208</u>
Total unrestricted funds		<u>64,848</u>	<u>73,897</u>	<u>(105,537)</u>	<u>-</u>	<u>33,208</u>
Total funds		<u><u>75,475</u></u>	<u><u>86,497</u></u>	<u><u>(128,764)</u></u>	<u><u>-</u></u>	<u><u>33,208</u></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.
- (b) Grant from the National Lottery to support the Climate Fringe event.
- (c) Grant from the Frederick Mulder Foundation to support public engagement.

11. Related party transactions

None of the trustees received any remuneration or benefits in the year (2023: nil). No travel expenses were reimbursed (2023: £413, 1 Trustee).

The charity received a donation of £1,505 from a fundraising event organised by relative of one of the Trustees.

Stop Climate Chaos Scotland

Notes to the Accounts (continued)

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

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