

Stop Climate Chaos Scotland

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 March 2026

Company Number: SC339217

Charity Number: SC039643

Stop Climate Chaos Scotland

Report and Financial Statements
For the Year Ended 31 March 2026

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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
Claire Daly
Jim Densham
Sally Foster-Fulton
Helen Greene
Elizabeth Murray
Mike Robinson
Kirstie Shirra
Emily Sutton – appointed 01/12/2025
Ben Wilson

Also serving in the year:

Gillian Davies – resigned 14/11/2025
Tessa Khan – appointed 16/04/2026; resigned 27/10/2026
Jamie Livingstone – resigned 28/07/2026
Rochana Sheward – appointed 21/04/2025; resigned 25/02/2026

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 2026

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2026.

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".

<u>General context and activity overview</u>

With each passing year of hesitancy and delay from those in power, the fight against climate change and biodiversity loss grows ever more critical. With the release of the Scottish Government's finalised Climate Change Plan, a key Scottish election to prepare for, the unseasonal summer weather bringing the effects of human-induced climate change to the fore - all amid rising international turbulence causing yet more devastating price shocks - we will all recognise the need for more action, quicker delivery and more momentum for change as 2030 grows ever closer.

SCCS's overarching focus for 2025/26 was to continue advocating for Scotland to take full responsibility for its climate impacts - past, present, and future – through the implementation of our strategic framework for 2025 to 2027. We are witnessing more than ever the cross-cutting detriments and inequalities that arise from inaction on climate change, and the costs of inaction are more and more evident. More than ever we need a strong coalition, a broad consensus and to act like the majority we know we represent and demand action.

Like coalition working, our ability to act on climate does not rely on any one individual, group, or organisation - it's all of us, and 2025/26 undoubtedly saw some major highlights. Our mass lobby in September 2025 brought together hundreds of constituents from across Scotland to discuss climate issues with MSPs, including First Minister John Swinney; we met Ministers and the FM regularly,

Objectives and Review of Activities (continued)

contributed to a wide range of policy fora and gave evidence to parliament and committees to urge the Scottish Government to strengthen their Climate Change Plan at every stage; and we produced a comprehensive set of policy priorities for the next Scottish Government in the lead up to the election in May 2026. But there is still scope to do so much more.

To achieve this, a key part of our mission must be in capacity-building. In the later half of 2025 into early 2026, one of SCCS's core priorities has been putting in place measures to enable us to boost our capacity as a coalition, so that in 2026/27 and beyond we can do even more to support, mobilise, and amplify the voices of the 1m+ people we represent through our membership, and rise to the new challenges ahead.

This huge wealth of expertise and devotion to climate justice brought to the coalition by our diverse group of members remains our biggest asset we thank you all for your tireless commitment and insight. We
will continue to place this at the heart of all that we do.

To all our fantastic members, staff, volunteers, communities and individuals taking action on climate change under the umbrella of the Stop Climate Chaos Scotland coalition, we are so grateful for all your work driving positive change. It is a constant source of inspiration and motivation.

It is vital that we keep our values in these difficult times, act together, support each other, and continue to demand better: a strong majority fighting Scotland's corner for a fairer, healthier, greener planet.

<u>Key outputs, lobbying and campaigns this year</u>

- 'Climate Action Stuck in Reverse' - Joint response from SCCS, Community Transport Association, and Cycling UK in Scotland on The Scottish Government's ditching of the target to reduce car km by 20% by 2030.
- 'Too Little, Too Slowly': SCCS analysis of the Scottish Government's Programme of Government.
- Collaboration: 'Climate Justice is Vital for Global Security', by SCCS director Ben Wilson and former First Minister Nicola Sturgeon.
- Published proposals for inclusion in the 2025/26 Programme for Government.
- Blog: 'Views on the 2025/26 Programme for Government', by Alex Leatham, SCCS Policy and Advocacy Volunteer.
- Analysis of the Climate Change Committee's published advice to the Scottish Government on reaching its target of Net Zero by 2045.
- Consultation Response: Shared SCCS priorities with Government's 'Just Transition: draft plan for Transport in Scotland' consultation.
- Press release: '"They Didn't Want to Listen": the Parents Pushing Back Against Climate Inaction' - joint piece between SCCS and member organisation Parents for Future Scotland.
- Letter of response sent to the Scottish Government's Carbon Budgets: Call for Views.
- 'Tackling the Climate Crisis and Poverty Together' - joint event hosted by SCCS and the Poverty Alliance.
- Response to Scottish Government commitment to set carbon budget levels in line with Climate Change Committee recommendations.
- Blog: 'Warmth, Wildfires and Weather Anomalies', by Mike Robinson.
- Press Release: 'International Court of Justice Climate Opinion: Ministers Now have a Duty to Act'
- Press Release: 'Reaction after summer storm Floris batters Scotland'.
- Blog: 'From Fields to Families: Why Scotland Must Act on Climate', by Carmen Martinez, Policy and Engagement Lead at SCCS Member Scottish Women's Budget Group.
- Consultation Response: shared SCCS priorities with Scottish Government's Consultation on Wellbeing and Sustainable Development (Scotland) Bill.
- Response: 'SCCS response to Conservative's pledge to maximise oil and gas extraction'.
- Blog: 'Climate justice starts with seeing the bigger picture', by Liz Murray, SCCS board member.

Objectives and Review of Activities (continued)

- Consultation Response: Shared SCCS views on the Ecocide (Scotland) Bill.
- Mass climate lobby, hosted by Stop Climate Chaos Scotland:
  - Press Release: 'Scotland's biggest ever climate lobby to be staged in Edinburgh as new research shows substantial support for ambitious climate action'.
  - Event review: 'First Minister among MSPs meeting Scots to talk about climate change and how to tackle it at Scotland's climate lobby'
  - Blog: '3 things I learnt from bringing hundreds of people to Edinburgh to talk to their MSPs about climate action', by Becky Kenton-Lake.
- Published SCCS Policy Priorities: Popular policies for a fairer, healthier, greener Scotland: A blueprint for climate action in the next Scottish Parliament.
- Press Release: 'Scotland's climate coalition condemns Conservative plans to scrap the UK's Climate Change Act'.
- Press Release: promoting the Scotland Demands Better's anti-poverty march, Saturday 25th October 2025.
- SCCS Contributions and Responses to the Scottish Government's Climate Change Plan:
  - SCCS letter of response to the Call for Views on the Scottish Government's Draft Climate Change Plan.
  - Blog: 'Scotland's new Climate Change Plan – an explainer', by SCCS and Lloyd Austin, policy advisor.
  - Consultation Response: SCCS views on draft Climate Change Plan shared with Government.
  - Response: 'New draft climate plan must be strengthened to deliver transformational changes and benefits for all Scots'.
  - Blog: 'Can Scotland's proposed new climate plan do what it says on the tin?', by Lloyd Austin and SCCS members.
  - Briefing published: 'Draft Climate Change Plan – briefing and recommendations from Stop Climate Chaos Scotland'.
  - Press Release: 'Scotland's 'flimsy' climate plan squanders golden opportunity, say campaigners'.
  - Press release: 'Scotland's immediate climate targets are 'within reach' but net zero hangs on stronger and faster action on home heating, greener transport and eco-friendly agriculture' - Analysis of the draft Climate Change Plan.
  - Press Release: 'Delayed Climate Plan "faces four key tests"'.
  - Press Release: 'Scottish Government publishes final Climate Change Plan. Is it enough?'.
- SCCS representation at COP30 in Belem Brazil:
  - Press Release: 'Scotland urged to 'reboot' climate action as world leaders arrive for global COP30 climate talks in Brazil'.
  - Blog: 'Giving up on climate change is a luxury our children cannot afford', by Ben Wilson, SCCS director.
  - Blog: 'Reflecting on the first week in Belém', by Louise Davies, Chief Executive of Scottish Fair Trade.
  - Press Release: 'COP30 outcome – SCCS response'.
- Press Release: 'SCCS response to Scottish Government shelving plans for the Heat in Buildings Bill'.
- Press Release: 'SCCS's response: UK government announcement that it will not grant new licences for oil and gas fields'.
- Article: SCCS Review of 2025 and the climate action needed in 2026.
- Press Release: 'SCCS Response to the draft 2026/27 budget'.
- Analysis of the support needed for Scottish farmers to deliver on food, jobs, and climate: 'Growing a greener and more resilient future', By Mike Robinson.
- Campaign on Data Centres:
  - Press Release: 'Why the rush to build enormous power-guzzling data centres could screw up Scotland's energy ambitions, damage the environment and leave people in the dark', by Kat Jones, Director of SCCS member APRS.

Objectives and Review of Activities (continued)

  - Letters sent to the First Minister and other parties elected to the Scottish Parliament, urging them to impose a moratorium on the construction of hyperscale data centres until their environmental impacts are better understood.
- Blog: 'Poll Position: Now is the time to push politicians for strong and swift climate action that will bring a safer, cleaner, healthier and fairer way of life for all Scots', by Ilona Amos.
- Blog: 'Casualties of Iran war fall far from the bombsites', by Mike Robinson.
- Consultation Response: SCCS views on Air Departure Tax shared with the Scottish Government.
- Blog: 'What are NETs, and is there a catch?' - analysis of proposed negative emissions technologies by Ilona Amos.

Staff/consultancy/volunteering updates

- Fiona Buchanan finished in her role of Campaigns Coordinator in May 2025.
- Becky Kenton-Lake finished in her role of Coalition Manager in March 2026.
- Lachie Robinson started in the role of Administration and Finance Officer in March 2026.
- Lloyd Austin continued to work with us as a part time freelance Policy Advisor.
- Ilona Amos started working with us as a part time freelance Press and Communications Lead in July 2025.
- James MacKenzie started working with us as a part time freelance Media Consultant in July 2025.
- Emilia Hanna was contracted between June and September 2025 as a freelance Mass Lobby Coordinator.
- Jess Pepper, founder of Climate Cafe, became a new SCCS ambassador in January 2026.
- Alex Leatham finished in his role of Policy and Advocacy Volunteer.

Board member updates

- Mike Robinson was re-elected as a trustee and re-appointed as Chair in November 2025;
- We said goodbye to Gill Davies, independent Trustee at the AGM;
- Emily Sutton was appointed to the Board in December 2025;
- Rochana Sheward was appointed to the Board in April 2025 and stepped down in February 2026.

Membership

- During 2025/26, we were delighted to welcome the following new members to the coalition:
  - Action to Protect Rural Scotland (APRS)
  - Clean Heat Edinburgh Forum (CHEF)
  - Fuel Poverty Action Glasgow
  - Green New Deal Rising Scotland
  - NESCAN

Report of the Directors (continued)

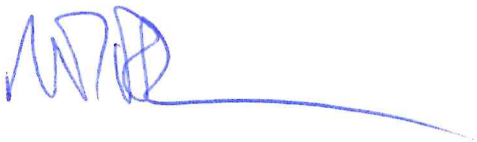
Financial review

At the end of the financial year the carry forward sum was £118,063, of which £23,604 was unrestricted and £94,459 was restricted. This represents an increase of total funds by £101,542 compared with previous year due to two significant grants received in the year and due to an increase in membership fees.

It is the Directors' policy to maintain unrestricted reserves equal to at least three months expenditure, 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



29/10/26

Name: Mike Robinson
Chair

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 2026 which are set out on pages 10 to 16.

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: 29/10/2026

Stop Climate Chaos Scotland

Statement of Financial Activities

For the Year Ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income from:					
Donations and legacies	1	2,609	143,145	**145,754**	17,181
Charitable activities	2	70,465	-	**70,465**	56,193
Other income	3	23	-	**23**	321
Total		73,097	143,145	**216,242**	73,695
Expenditure on:					
Charitable activities	4	66,014	48,686	**114,700**	90,382
Total		66,014	48,686	**114,700**	90,382
Net income / (expenditure)		7,083	94,459	**101,542**	(16,687)
Transfers between funds		-	-	-	-
Net movement in funds		7,083	94,459	**101,542**	(16,687)
Funds brought forward		16,521	-	**16,521**	33,208
Funds carried forward		**23,604**	**94,459**	**118,063**	16,521

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 2026

	Note	2026	2025
		£	£
Fixed assets:			
Tangible assets	7	-	117
Current assets:			
Debtors	8	399	1,600
Cash at bank and in hand		123,420	20,549
		123,819	22,149
Liabilities:			
Amounts due within one year	9	5,756	5,745
Net current assets		118,063	16,404
Total net assets		118,063	16,521
Funds			
Unrestricted funds	10	23,604	16,521
Restricted funds	10	94,459	-
Total Funds		118,063	16,521

For the year there 31 March 2026 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 9 to 15 were authorised for issue by the directors and are signed on their behalf by:

Director

Name Mike Robinson **Date** 29/10/26

The notes on pages 12 to 15 and the accounting policies on page 11 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 mount 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

Expenditure below £1,000 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 2026 £	Total 2025 £
Paristamen Charity	**1,250**	1,250
Uplift	**127,500**	-
Other donations	**1,359**	-
Donations from members	**15,645**	931
Total donations receivable	**145,754**	2,181

2. Charitable activities income	Total 2026 £	Total 2025 £
Membership fees	**70,465**	56,193
Total income from charitable activities	**70,465**	56,193

3. Other income	Total 2026 £	Total 2025 £
Other income	**23**	321
Total donations receivable	**23**	321

4. Charitable activity costs		2026 £	2025 £
Staff costs	**5**	**39,188**	54,315
Events, projects and training		**70,816**	31,023
Stationery, office and website		**3,936**	3,993
Governance	**6**	**760**	1,051
Total charitable activity costs		**114,700**	90,382

5. Staff costs	2026	2025
	£	£
Salaries	**36,440**	48,820
Social security costs	**936**	2,941
Pension costs	**1,812**	2,554
Total staff costs	**39,188**	54,315

As part of an agreement between Friends of the Earth Scotland and Stop Climate Chaos Scotland, FoES hosted 1 SCCS employee until June 2025 (2025: 1) within its organisation; FoES employed the individual directly and provided office space. SCCS reimbursed FoES for all employment costs incurred. From July 2025 the employment was transferred to SCCS.

The company employed its own employees directly during the year. 1 employee was employed directly (2025: 1).

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

6. Governance costs	2026	2025
	£	£
Accounts and independent examination	**750**	700
Other accountancy services	**-**	-
Board and AGM costs	**10**	351
	760	1,051

7. Fixed assets

Cost	
At 1/4/2025	3,060
Additions	-
Disposals	-
At 31/3/2026	**3,060**
Depreciation	
At 1/4/2025	2,943
Depreciation	117
Disposals	-
At 31/3/2026	**3,060**
Net book value at 31/3/2026	**0**
Net book value at 1/4/2025	117

Notes to the Accounts (continued)

8. Debtors

	2026	2025
	£	£
Accrued income	**399**	1,600
	399	1,600

9. Creditors

	2026	2025
	£	£
Other creditors	**5,756**	5,045
	5,756	5,045

10. Movement on Funds

	Note	At 1/4/25	Incoming resources	Outgoing resources	Transfers	At 31/3/26
Restricted funds:		£	£	£	£	£
Mass Lobby	(a)	-	13,190	(13,190)	-	-
Party conferences	(b)	-	2,455	(2,455)	-	-
Media Lead	(c)	-	50,000	(33,041)	-	**16,959**
Advocacy Lead	(d)	-	77,500	-	-	**77,500**
Total restricted funds		-	143,145	(48,686)	-	**94,459**
Unrestricted funds:						
General fund		16,521	73,097	(66,014)	-	**23,604**
Total unrestricted funds		16,521	73,097	(66,014)	-	**23,604**
Total funds		16,521	216,242	(114,700)	-	**118,063**

Notes on Funds

(a) Donations from members to support the Mass Lobby at the Scottish parliament.

(b) Donations from members towards the cost of engagement at party conferences.

(c) Funding from Uplift for the cost of employing Media Lead ahead of Holyrood elections.

(d) Funding from Uplift for the cost of employing Advocacy Lead.

11. Related party transactions

None of the trustees received any remuneration or benefits in the year (2025: nil). No travel expenses were reimbursed (2025: nil).

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Income from:				
Donations and legacies	1	2,181	15,000	**17,181**
Charitable activities	2	56,193	-	**56,193**
Other income	3	321	-	**321**
Total		58,695	15,000	**73,695**
Expenditure on:				
Charitable activities	4	75,382	15,000	**90,382**
Total		75,382	15,000	**90,382**
Net income / (expenditure)		(16,687)	0	**(16,687)**
Transfers between funds		-	-	-
Net movement in funds		(16,687)	0	**(16,687)**
Funds brought forward		33,208	-	**33,208**
Funds carried forward		**16,521**	-	**16,521**