

STOP CLIMATE CHAOS SCOTLAND
Company limited by guarantee and having no share capital

DIRECTORS' REPORT
AND
ACCOUNTS

31 MARCH 2017

STOP CLIMATE CHAOS SCOTLAND

Company information
Period ended 31st March 2017

Company number SC339217
Scottish charity number SCO39643

Registered office	2 nd Floor, Thorn House 5 Rose Street Edinburgh EH2 2PR
Directors	T Ballantine (Chair) U Bartley T Bray R Dixon A Dutton (appointed 2 nd June 2016) S Gardner C Hegarty J Kidwell (appointed 2 nd June 2016) J Livingstone L Marquis M Robinson A Smith (appointed 2 nd June 2016)
Company Secretary	C Rance
Independent Examiner	A W Scotland CA 10 Craighall Crescent Edinburgh EH6 4RY
Bankers	The Co-operative Bank p.l.c. 1 Balloon Street Manchester M60 4EP
Legal Adviser	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE

STOP CLIMATE CHAOS SCOTLAND

Directors' Report 31st March 2017

Company structure

The company was incorporated on 8th March 2008 and is limited by guarantee, not having a share capital. The company has guarantor members who have the normal voting rights of members, who can be organisations or individuals. Their liability in the event of the company being wound up is limited to £1 each. There are also subscribing members who have no voting rights and who are not required to contribute in the event of the company being wound up. The company is also recognised as a Scottish charity. The Directors set the policy of the company.

Principal activity

The principal activity of the company is the promotion, for the benefit of the public, of the conservation, protection, rehabilitation and improvement of the physical and natural environment by advancing the education of the public in sustainable development and the prudent use of natural resources, specifically promoting study of research.

Accounts

The accounts cover the year ended 31st March 2017, so the previous year's figures cover the year ended 31st March 2016.

During the period, the Company paid for the salary costs of one person, Caroline Rance to provide information and organise the principal activities of the Company. The Company also had an employee on maternity leave, and paid for her net costs after government maternity pay. These activities are dealt with in unrestricted funds and resulted in a deficit for the year ended 31st March 2017 of £4700, with funds carried forward of £27,733.

During the year the Company received donations from 10 member organisations for the specific purpose of developing policy. £4500 was paid to a consultant during the year, and the balance of £16,750 is carried forward in a restricted fund.

The Company is currently pursuing a small claim court proceedings against Green Street Media for the return of a sum of £499.50 for undelivered work.

The Directors consider the financial position of the company is satisfactory.

Reserves

It is the Directors' aim to have at least 3 months expenditure in reserves, with a minimum of £8,000. This aim was achieved at 31st March 2017.

Director's responsibilities

The Companies Act 2006 requires the Directors to prepare financial statements for each financial year and to give a true and fair view of the state of affairs of the company and the surplus or deficit of the company for the year. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are responsible and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the collective will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006. They are responsible for safeguarding the assets of the company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (effective 2015).

Statement on risk

The Directors continue to assess the major risks to which the charity is exposed and will continue to establish procedures to mitigate those that are identified as a result.

Independent examiner

During the year, the Directors appointed Mr A W Scotland CA as Independent Examiner to the company.

By order of the Board

T Ballantine
Chair
1st June 2017

Independent Examiner's Report to the members of Stop Climate Chaos Scotland on the accounts of the charity for the year ended 31st March 2017 set out on pages 6 to 9.

Respective responsibilities of the Directors and the Examiner

The charity's Directors are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Directors consider that the audit requirement of section 477 of the Companies Act 2006 and Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiners Statement

In my opinion, the accounts have been properly prepared in accordance with the provisions of the Companies Act 2006.

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with accounting records comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A W Scotland CA
10 Craighall Crescent
Edinburgh
EH6 4RY

1st June 2017

STOP CLIMATE CHAOS SCOTLAND

Income and expenditure account and statement of financial affairs for the year ended 31st March 2017

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
<u>Incoming resources</u>				
From generated funds				
Subscriptions and donations				
- general	40,063	-	40,063	36,620
- for events and projects	-	21,250	21,250	27,450
	40,063	21,250	61,313	64,070
From investment income				
- bank interest	18	-	18	57
Total incoming resources	40,081	21,250	61,331	64,127
 <u>Resources expended</u>				
Charitable expenditure – charitable activities				
Staff costs	36,809	-	36,809	39,643
Cost of events and projects	6,430	4,500	10,930	24,724
Stationery and website expenses	1,142	-	1,142	5,546
	44,381	4,500	48,881	69,913
Governance costs				
Fees of the independent examiner	400	-	400	400
Total resources expended	44,781	4,500	49,281	70,313
Surplus/(Deficit) for the year before and after transfers	(4,700)	16,750	12,050	(6186)
Funds at 1 st April 2016	32,433	-	32,433	-
Funds at 31 st March 2017	27,733	16,750	44,483	

The notes on pages 8&9 form part of these accounts.

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Balance sheet as at 31st March 2017

Current assets	2016	2017
Cash at bank and in hand	40,314	44,883
Less creditors – amounts falling due within one year – accruals	7,881	400
Net current assets – net assets	32,433	44,483
Represented by funds		
Unrestricted	32,433	27,733
Restricted	-	16,750
	<u>32,433</u>	<u>44,483</u>

For the year ended 31st March 2017, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:-

The Members have not requested the Company to obtain an audit for its account for the year in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Small Entities (effective 2008).

The accounts are approved by the Board on 1st June 2017 and signed on its behalf by

Director

The notes on pages 8 & 9 form part of these accounts.

STOP CLIMATE CHAOS SCOTLAND

Notes to the accounts for the period ended 31st March 2017

1. Accounting policies

The accounts have been prepared under the Financial Reporting Standard for Smaller Entities (effective 2015), the historical cost convention and under the guidelines laid down in the Statement of Recommended Practice – Accounting and Reporting by Charities (effective 2015).

Income

All income is accounted for when received including subscriptions, donations, associated Gift Aid and bank interest.

Expenditure

Expenditure is accounted for on an accruals basis, including VAT, as the company is not registered for VAT and the VAT is therefore irrecoverable.

Funds

Funds are defined as follows:

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income received for specified purposes as laid down by the donors.

2. Period of accounts

The accounts cover the year ended 31st March 2017. The company was formed on 8th March 2008. The comparative figures cover the year ended 31st March 2016.

3. Staff and Directors' costs

As part of an agreement between Friends of the Earth Scotland and Stop Climate Chaos Scotland, Friends of the Earth Scotland hosts the SCCS employee within its organisation, employs the individual directly and provides office space. The Company reimbursed Friends of the Earth Scotland for all employment cost incurred for one employee during the year. During the year, the Company also had another employee on maternity leave and paid for their net costs, after maternity pay. In addition, campaigning activities were carried out by the staff of member organisations.

Staff costs	2016	2017
Salary	34,726	32,045
Social security costs	2,834	1,904
Pension payments	2,083	2,252
Recruitment costs	-	608
	<u>£39,643</u>	<u>£36,809</u>

No Director received any fees or salary. One Director was reimbursed during the period for travel expenses incurred of £107 (2016:Nil).

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Notes to the accounts for the period ended 31st March 2017 (cont'd)

4. Taxation

The company is registered as a charity with the Inland Revenue. Accordingly no Corporation Tax is payable.

5. Liability of members

The company is limited by guarantee, having no share capital. The liability of each guarantor member is limited to £1 each.

6. Restricted fund

During the year the Company received donations from 10 member organisations for the specific purpose of developing policy. These were held in a restricted fund, during the year fees were paid to a consultant and the balance carried forward in the fund.