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

DIRECTORS' REPORT
AND
ACCOUNTS

31 MARCH 2016

Company number SC339217
Scottish charity number SCO39643
STOP CLIMATE CHAOS SCOTLAND

Company information
Period ended 31st March 2016

Company number SC339217
Scottish charity number SCO39643

Registered office 2nd Floor, Thorn House
5 Rose Street
Edinburgh
EH2 2PR

Directors T Ballantine (Chair)
U Bartley
T Bray
L Austin
R Dixon
S Gardner
C Hegarty
J Livingstone
L Marquis
M Robinson

Company Secretary G Wilson

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
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 2016, so the previous year’s figures cover the year ended 31st March 2015.

During the period, the company paid for the salary costs of one person, Gail Wilson to provide information and organise the principal activities of the company. During the year, a second person was also employed. These activities are dealt with in unrestricted funds and resulted in a deficit for the year ended 31st March 2016 of £5,646.

The Company received a grant from Oxfam during a previous year for a short film project. The balance of £1,658 was spent during the year. The Company also received grant funding of £14,000 restricted to Scotland’s Climate March and other events and this funding was spent during the year.

A consultant was also engaged during the year to provide media consultancy services for a defined time period, at a cost of £2,520.

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.

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.

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
2nd June 2016
Independent Examiner’s Report to the members of Stop Climate Chaos Scotland on the accounts of the charity for the year ended 31st March 2016 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

2nd June 2016
STOP CLIMATE CHAOS SCOTLAND

Income and expenditure account and statement of financial affairs
for the year ended 31st March 2016

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total</th>
<th>Total 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Incoming resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From generated funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions and donations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- general</td>
<td>36,620</td>
<td>-</td>
<td>36,620</td>
<td>56,079</td>
</tr>
<tr>
<td>- for events and projects</td>
<td>13,450</td>
<td>14,000</td>
<td>27,450</td>
<td>1,485</td>
</tr>
<tr>
<td></td>
<td>50,070</td>
<td>14,000</td>
<td>64,070</td>
<td>57,564</td>
</tr>
<tr>
<td>From investment income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- bank interest</td>
<td>57</td>
<td>-</td>
<td>57</td>
<td>78</td>
</tr>
<tr>
<td>Total incoming resources</td>
<td>50,127</td>
<td>14,000</td>
<td>64,127</td>
<td>57,642</td>
</tr>
</tbody>
</table>

| **Resources expended**         |                   |                  |         |            |
| Charitable expenditure – charitable activities |       |                  |         |            |
| Staff costs                    | 38,525            | 1,118            | 39,643  | 32,574     |
| Cost of events and projects    | 10,184            | 14,540           | 24,724  | 12,528     |
| Stationery and website expenses| 5,546             | -                | 5,546   | 1,910      |
|                               | 54,255            | 15,658           | 69,913  | 47,012     |
| Governance costs               |                   |                  |         |            |
| Fees of the independent examiner| 400              | -                | 400     | 400        |
| Total resources expended       | 54,655            | 15,658           | 70,313  | 47,412     |

Surplus/(Deficit) for the year before and after transfers

|                               | (4,528)           | (1,658)          | (6,186) | 10,230     |
| Funds at 1st April 2015       | 36,961            | 1,658            | 38,619  |            |
| Funds at 31st March 2016      | 32,433            | -                | 32,433  | 38,619     |

The notes on pages 7&8 form part of these accounts.
STOP CLIMATE CHAOS SCOTLAND

Balance sheet as at 31st March 2016

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>50,043</td>
<td>40,314</td>
</tr>
<tr>
<td>Less creditors – amounts falling due within one year – accruals</td>
<td>11,424</td>
<td>7,881</td>
</tr>
<tr>
<td>Net current assets – net assets</td>
<td>38,619</td>
<td>32,433</td>
</tr>
<tr>
<td>Represented by funds</td>
<td>/</td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>36,961</td>
<td>32,433</td>
</tr>
<tr>
<td>Restricted</td>
<td>1,658</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>38,619</td>
<td>32,433</td>
</tr>
</tbody>
</table>

For the year ended 31st March 2016, 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 2nd June 2016 and signed on its behalf by

\[\text{\underline{T. Ballantine}}\]

\[\text{T Ballantine} \]

\[\text{Director}\]

The notes on pages 7&8 form part of these accounts.

\[\text{Signed by T. BALLANTINE} \]

\[\text{Chair of the Board}\]
STOP CLIMATE CHAOS SCOTLAND

Notes to the accounts for the period ended 31st March 2016

1. Accounting policies
The accounts have been prepared under the Financial Reporting Standard for Smaller Entities (effective 2008), the historical cost convention and under the guidelines laid down in the Statement of Recommended Practice – Accounting and Reporting by Charities (effective 2008).

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 2016. The company was formed on 8th March 2008. The comparative figures cover the year ended 31st March 2015.

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 SCCS employees within its organisation, employs these individuals 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, a second employee was employed. In addition, campaigning activities were carried out by the staff of member organisations.

<table>
<thead>
<tr>
<th>Staff costs</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>28,440</td>
<td>34,726</td>
</tr>
<tr>
<td>Social security costs</td>
<td>2,342</td>
<td>2,834</td>
</tr>
<tr>
<td>Pension payments</td>
<td>1,792</td>
<td>2,083</td>
</tr>
<tr>
<td></td>
<td>32,574</td>
<td>39,643</td>
</tr>
</tbody>
</table>

No Director received any fees or salary. In the previous year, one Director was reimbursed during the period for travel expenses incurred of £336. No reimbursement took place during the year ended 31st March 2016.
STOP CLIMATE CHAOS SCOTLAND

Notes to the accounts for the period ended 31st March 2016 (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 funds
Funds have been received during the previous year from Oxfam for a short film project. During the year funds were also received from three donors restricted to spending on events. All these restricted funds were fully spent during the year.

<table>
<thead>
<tr>
<th></th>
<th>Film Project</th>
<th>Events</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td>-</td>
<td>14,000</td>
<td>14,000</td>
</tr>
<tr>
<td>Expenditure</td>
<td>1,658</td>
<td>14,000</td>
<td>15,658</td>
</tr>
<tr>
<td>Surplus (deficit) for year</td>
<td>(1,658)</td>
<td>-</td>
<td>(1,658)</td>
</tr>
<tr>
<td>Balance brought forward</td>
<td>1,658</td>
<td>-</td>
<td>1,658</td>
</tr>
<tr>
<td>Balance carried forward</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>