Transform Scotland

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 March 2021

Company Number: SC181648

Charity Number: SC041516

Transform Scotland

Report and Financial Statements
For the Year Ended 31 March 2021

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Transform Scotland

Reference and Administrative Information

Company registration:	SC181648 Registered in Scotland
Charity registration:	SC041516 Scottish Charity
Registered office and principal office address:	5 Rose Street Edinburgh EH2 2PR

Board of Directors

Current members:

S Hay
D Henderson
L Macinnes
A Richardson
J Robertson
M Robinson
K Watson

Also serving in the year:

P Matthews (resigned 7.12.20)

Independent Examiner:	Stanley Wynd ACIS FCIE 122 Giles Street Edinburgh EH6 6BZ

Transform Scotland

Report of the Directors
For the Year Ended 31 March 2021

The directors are pleased to present their report and the financial statements for the year ended 31 March 2021.

Structure, Governance and Management

Transform Scotland is a company limited by guarantee, with the liability of members limited to £1 each. The company (referred to as the "Charity") is governed by the terms of its Articles of Association and is a registered Scottish charity. The membership is made up of organisations from public, private and voluntary sectors from each of which a representative is appointed.

The directors are elected by the membership at the AGM. At each AGM, directors who, as at the date of that AGM, have been in office for three years or more shall retire but may be eligible for re-election at that meeting.

The directors create a strategic and policy framework for the Charity, focus on strategic direction and vision and are ultimately responsible for ensuring that the organisation fulfils its statutory requirements.

The names of members of the Board of Directors during the year are shown on page 2 together with other reference and administrative information.

Objectives and Review of Activities

Transform Scotland is the national alliance for sustainable transport. We campaign for walking, cycling and public transport to be the easiest and most affordable options for everyone. Our diverse membership brings together public, private and third sector organisations from across Scotland. We are a registered charity, politically independent and strictly science-based.

The Charity's principal objectives are the promotion of sustainable development policies and practices for transport, and the education of the public on the impact of transport on the environment and society.

During the course of the year, we carried out a range of activities which advanced the case for sustainable transport, focusing mainly on Scottish Government and Scottish Parliament processes. We provided written and oral evidence to the Parliament on the Climate Change Plan and wrote parliamentary briefings on a range of topics including aviation, infrastructure investment, green recovery, and concessionary bus travel. We provided the secretariat to the Parliament's Cross-Party Group on Cycling, Walking & Buses.

We published a series of reports on how Scotland's transport sector could recover from the Coronavirus pandemic in a sustainable and equitable fashion. We published our views on various planning and infrastructure processes (National Planning Framework, Infrastructure Investment Plan, Strategic Transport Projects Review), working with many of our member groups. We met with all of Scotland's main political parties and hosted a series of public videocalls with their transport spokespersons in the run-up to the May 2021 Holyrood elections.

We carried out a second year of the #lovemybus campaign, primarily working with First in their areas of operation across Scotland. We worked with Edinburgh Napier University Transport Research Institute on a research project on zebra crossings.

Our two social enterprises 'Transform Consulting' and 'Transform Creative', continued to raise unrestricted income for Transform Scotland, whilst helping clients to fulfil their environmental and social mission. In the past year Transform Creative has performed particularly well, expanding into new markets with projects that included developing a new brand for the Coalition of Care and Support Providers in Scotland, and creating a series of videos to promote climate change action for Perth and Kinross Council. The business also retained its loyal clients in the transport sector, designing a range of reports, leaflets and other promotional materials for repeat clients such as Cycling Scotland, Paths for All and Living Streets Scotland. To round off a great year, Transform Creative's work for the Environmental Ports Index won the Future Impact Award at the D&AD Awards 2021 – the world's most prestigious benchmark for creative excellence in design and advertising.

Transform Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

We have continued to engage in a wide range of sustainable transport policy and practice (including active travel, bus, tram, rail and ferry policy; aviation; land use planning; rail freight; road maintenance; slower speeds; tourism; and the Scottish Budget process). We have responded to numerous policy consultations, provided written and oral evidence to parliamentary inquiries, and met with a wide range of public, private and third sector stakeholders.

We remain a member/partner of 20's Plenty for Us, Cycling Scotland, Edinburgh Social Enterprise Network, European Federation for Transport and Environment, Foundation for Social Improvement, Paths for All, The Poverty Alliance, Scotland's Towns Partnership, Scottish Communities Climate Action Network, Scottish Transport Studies Group, Sustainable Scotland Network.

Our work has been accomplished in large part through the voluntary efforts of our Board of Directors plus a range of interns and volunteers who have been instrumental in carrying out our research, campaigns and communications work.

At the time of approving this report, Scotland, along with the rest of the world was continuing to experience the Covid-19 pandemic which has, since March 2020, imposed restrictions on many facets of daily life.

Transform Scotland has responded by continuing to work and successfully moving staff to online working from home, with only one member of staff being furloughed, and meetings generally being held by videoconference rather than in-person.

Work on the #lovemybus campaign and the Zebra Crossings projects have been delayed due to impacts of the pandemic. However, our funders have been very understanding of the impact on the projects and have worked with us to minimise disruption. However, income for the 2020-21 year was not adversely affected and the level of unrestricted funds has been maintained.

Financial Review

Income and expenditure is detailed in the Statement of Financial Activities on page 6.

The income for the year was £283,663 and expenditure was £185,275 resulting in a surplus of £98,388 at the end of the year, made up of £18,308 of unrestricted funds and £80,080 of restricted funds to be applied to particular purposes in the future.

Transform Scotland has agreed a reserves policy of holding reserves of around £43,000 to cover costs in the event of having to close due to the organisation being no longer financially sustainable. The Board reviews its reserves policy each year with a view to ensuring that the level of reserves held is appropriate. This figure had been achieved by the end of the year and the general fund stood at £139,657 (see note 8).

Small Companies Provisions

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.

Approved by the Board of Directors on 14 September 2021and signed on its behalf:

Julianne Robertson

J Robertson
Director

Independent Examiner's Report
To the Directors of Transform Scotland

I report on the accounts of the charity for the year ended 31 March 2021.

Respective responsibilities of directors (the 'trustees') and examiner
The charity's Trustees 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.

The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. 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 Trustees 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.

Stanley Wynd

Stanley Wynd ACIS FCIE 27/9/21
122 Giles Street
Edinburgh
EH6 6BZ

Transform Scotland

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 March 2021

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations and legacies:					
Grants	**1**	56,053	161,685	**217,738**	197,717
Donations		7,784	-	**7,784**	10,159
Membership fees		16,213	-	**16,213**	14,170
Supporters		1,399	-	**1,399**	1,259
Charitable activities:					
Consultancy and design work income		31,879	-	**31,879**	30,540
Other trading activities:					
Other design work income		8,632	-	**8,632**	1,967
Investments:					
Bank interest		18	-	**18**	60
Total		121,978	161,685	**283,663**	255,872
Expenditure on:					
Raising funds		16,470	-	**16,470**	8,039
Charitable activities		85,895	82,910	**168,805**	156,012
Total	**2**	102,365	82,910	**185,275**	164,051
Net income / (expenditure) for year		19,613	78,775	**98,388**	91,821
Transfers		(1,305)	1,305	-	-
Net movement in funds		18,308	80,080	**98,388**	91,821
Funds brought forward		125,011	38,633	**163,644**	71,823
Funds carried forward	**8**	143,319	118,713	**262,032**	163,644

Transform Scotland

Balance Sheet at 31 March 2021

	Note	2021	2020
		£	£
Fixed Assets			
Tangible assets	4	3,662	2,357
Current Assets			
Debtors	5	118,565	36,059
Cash at bank and in hand		148,844	143,294
		267,409	179,353
Creditors:			
Amounts due within one year	6	9,039	18,066
Net Current Assets		258,370	161,287
Net Assets		262,032	163,644
Funds			
Unrestricted funds	8	143,319	125,011
Restricted funds	8	118,713	38,633
Total Funds	9	262,032	163,644

For the year ending 31st March 2021 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 required the company to obtain an audit of its accounts for the period in question in accordance with section 476,
• the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
• these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 6 to 13 were approved by the Board of Directors on 14 September 2021. and are signed on its behalf by:

Julianne Robertson

J Robertson
Director

Transform Scotland

Notes to the Accounts

Accounting policies

Basis of accounting
The financial statements have been prepared under the historic cost convention and in accordance with '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)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Incoming resources
Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund. Contractual income and performance related grants are only included once the charity has provided the related goods or services or met the performance related conditions.

Expenditure
All expenditure is accounted for on an accruals basis.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Office equipment & furniture: 25% per annum

Debtors
Debtors are recognised at the settlement amount due.

Creditors and provisions
Creditors and provisions are recognised, 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.

Fund Accounting
Unrestricted funds arise from donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the trustees.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

1. Income	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Grants:	£	£	£	£
Sustrans	50,000	-	**50,000**	50,000
Rees Jeffreys Road Fund	-	-	**-**	5,500
Stagecoach	-	-	**-**	50,000
Paths for All	-	124,415	**124,415**	57,975
Foundation for Integrated Transport	-	-	**-**	32,242
Cycling Scotland	-	-	**-**	2,000
First Group	-	30,000	**30,000**	-
Network for Social change	-	7,270	**7,270**	-
UK Government - Job Retention scheme	6,053	-	**6,053**	-
Total grants receivable	56,053	161,685	**217,738**	197,717

2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Raising funds:				
Fundraising consultancy	10,231	-	**10,231**	6,897
Cost of generating other design work income	6,239	-	**6,239**	1,142
	16,470	-	**16,470**	8,039
Charitable activities:				
Staff costs (note 3)	52,242	59,884	**112,126**	90,438
Other human resource costs	121	-	**121**	1,806
Communications	5,381	-	**5,381**	3,455
Print and Design	11,206	10,276	**21,482**	32,476
Campaigns	4,344	-	**4,344**	4,693
Office expenses	4,609	1,830	**6,439**	6,598
Admin support costs	2,718	-	**2,718**	2,437
Accountancy	750	-	**750**	750
Consultancy	-	10,920	**10,920**	9,242
Conferences	-	-	-	426
Insurance	716	-	**716**	534
Bank charges	315	-	**315**	133
Depreciation	1,680	-	**1,680**	1,165
Sundry expenses	1,813	-	**1,813**	1,859
	85,895	82,910	**168,805**	156,012
Total	102,365	82,910	**185,275**	164,051

3. Staff costs

	Total 2021	Total 2020
Wages & salaries	**104,432**	83,371
Social security costs	**2,868**	3,054
Pensions costs (DC)	**2,106**	1,265
Pensions costs (other)	**2,720**	2,748
Total staff costs	**112,126**	90,438

The charity operates a Defined Contribution (DC) pension scheme.

The average number of employees in the year was 6 (2020: 5) and there were no employees with emoluments above £60,000. The total amount paid to key management personnel was £39,308 (2020: £35,981)
Volunteers assisted staff with research, campaigns and communications work.

4. Tangible Fixed Assets

	Office equipment
Cost:	**£**
At 1 April 2020	**8,736**
Additions	**2,985**
Disposals	**-**
At 31 March 2021	**11,721**
Depreciation:	
At 1 April 2020	**6,379**
On disposals	**-**
Charge for period	**1,680**
At 31 March 2021	**8,059**
Net Book Value:	
At 31 March 2021	**3,662**
At 31 March 2020	2,357

5. Debtors

	2021	2020
	£	**£**
Trade debtors	**4,658**	9,716
Prepayments and accrued income	**110,877**	22,804
Other debtors	**3,030**	3,539
	118,565	36,059

6. Creditors	2021	2020
Amounts falling due within one year:	£	£
Trade creditors	**5,726**	5,741
Tax & social security	**2,548**	3,980
Pensions	**-**	277
Accruals & deferred income	**765**	8,068
	9,039	18,066

7. Independent Examiner	2021	2020
	£	£
Remuneration of independent examiner	**250**	250
Accountancy and other services	**3,218**	2,937

8. Movement on Funds

	At 01/04/20	Incoming Resources	Outgoing Resources	Transfers	At 31/03/21
Restricted funds:		£	£	£	
Zebra crossings project (a)	660	-	(3,080)	2,420	**-**
LoveMyBus project (b)	17,877	154,415	(61,644)	(1,115)	**109,533**
Elections influencing campaign (c)	20,096	-	(18,186)	-	**1,910**
Scottish road-building programme (d)	-	7,270	-	-	**7,270**
	38,633	161,685	(82,910)	1,305	**118,713**
Unrestricted funds:					
Fixed assets fund (e)	2,357	-	(1,680)	2,985	**3,662**
General fund	122,654	121,978	(100,685)	(4,290)	**139,657**
Total unrestricted funds	125,011	121,978	(102,365)	(1,305)	**143,319**
Total funds	**163,644**	**283,663**	(185,275)	**-**	**262,032**

Notes to the funds

(a) A grant from the Rees Jeffreys Road Fund for research into the feasibility of introducing Continental-style Zebra Crossings on public roads in Scotland. The transfer represents expenditure overstated in the previous year.

(b) Funding from the Paths for All, Smarter Choices, Smarter Places fund and First Group to support a campaign that aims to increase awareness, understanding and positive attitudes to bus travel. The transfer represents cost of assets purchased in the year, moved to the fixed assets fund.

(c) Funding from the Foundation for Integrated Transport for Transform Scotland's 2021 Scottish Elections Influencing Campaign.

(d) Grant from the Network for Social Change for project on 'Scottish road-building programme'. This project has been delayed until 2021/22, so funds remained unspent at the year end.

8. Movement on Funds (continued)

Notes to the funds (continued)

(b) The fixed assets fund represents the net book value of tangible fixed assets. The cost of assets purchased is transferred into the fund and annual depreciation is charged to the fund.

9. Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Tangible fixed assets	-	3,662	**3,662**
Debtors	110,822	7,743	**118,565**
Cash at bank and in hand	10,860	137,984	**148,844**
Creditors	(2,969)	(6,070)	**(9,039)**
Net assets at 31 March 2021	118,713	143,319	**262,032**

10. Related party transactions

No remuneration was paid to the directors of the company during the year.
No expenses were reimbursed to directors during the year (2020: nil)

11. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2020

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities.

Income:	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Donations and legacies:			
Grants	52,000	145,717	**197,717**
Donations	10,159	-	**10,159**
Membership fees	14,170	-	**14,170**
Supporters	1,259	-	**1,259**
Charitable activities:			
Consultancy and design work income	30,540	-	**30,540**
Other trading activities:			
Other design work income	1,967	-	**1,967**
Investments:			
Bank interest	60	-	**60**
Total	110,155	145,717	**255,872**
Expenditure on:			
Raising funds	8,039	-	**8,039**
Charitable activities	48,928	107,084	**156,012**
Total	56,967	107,084	**164,051**
Net income / (expenditure) for year	53,188	38,633	**91,821**
Net movement in funds	53,188	38,633	**91,821**
Funds brought forward	71,823	-	**71,823**
Funds carried forward	125,011	38,633	**163,644**