Transform Scotland

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 March 2022

Company Number: SC181648

Charity Number: SC041516

Transform Scotland

Report and Financial Statements
For the Year Ended 31 March 2022

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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:

A Follin	(appointed 5/12/22)
S Hay	
D Henderson	
J Lauder	(appointed 14/9/21)
D McCreath	(appointed 12/9/22)
A Millar	(appointed 12/9/22)

Also serving in the year:

L Macinnes	(resigned 9/6/22)
A Richardson	(resigned 9/6/22)
J Robertson	(resigned 6/12/21)
M Robinson	(resigned 9/6/22)
K Watson	(resigned 14/9/21)

Transform Scotland

Report of the Directors
For the Year Ended 31 March 2022

The directors are pleased to present their report and the financial statements for the year ended 31 March 2022.

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. Up to four trustees can be co-opted at any time by the board.

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 National Planning Framework, and wrote parliamentary briefings on a range of topics including road-building and the workplace parking levy. We led the creation of the Scottish Parliament's Cross Party Group on Sustainable Transport, and provided the secretariat to the group.

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, and then published a report summarising our views on the parties' manifestos. We published reports on (i) business engagement around the move to car-free city centres, (ii) planning cycle path provision ('Active Freeways'), and (iii) the Scottish Government's road-building programme. We continued work on a project with Edinburgh Napier University on Continental zebra crossings, and commenced work on a project on business engagement around traffic demand management measures. We carried out a third year of the #lovemybus campaign, communicating the benefits of bus travel to a wide range of audiences. 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, with major branding and marketing commissions from the Scottish Youth Parliament and Norwegian Environmental Port Index, alongside designing a range of reports, leaflets and other promotional materials for clients including Paths for All, Cycling Scotland and Living Streets Scotland.

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.

Financial Review

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

The income for the year was £318,563 and expenditure was £244,175 resulting in a surplus of £74,388 at the end of the year, made up of £21,697 of unrestricted funds and £52,691 of restricted funds to be applied to particular purposes in the future.

Transform Scotland has agreed a reserves policy of holding reserves of around £63,000 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 £161,628 (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 23 December 2022 and signed on its behalf:

Stuart Hay

S Hay
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 2022.

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
1/2 11 Bonnington Grove
Edinburgh
EH6 4BW

Date 23/12/22

Transform Scotland

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 March 2022

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and legacies:					
Grants	**1**	54,274	210,237	**264,511**	217,738
Donations		982	-	**982**	7,784
Membership fees		15,970	-	**15,970**	16,213
Supporters		1,535	-	**1,535**	1,399
Charitable activities:					
Consultancy and design work income		16,482	-	**16,482**	31,879
Other trading activities:					
Other design work income		19,075	-	**19,075**	8,632
Investments:					
Bank interest		8	-	**8**	18
Total		108,326	210,237	**318,563**	283,663
Expenditure on:					
Raising funds		17,554	-	**17,554**	16,470
Charitable activities		69,075	157,546	**226,621**	168,805
Total	**2**	86,629	157,546	**244,175**	185,275
Net movement in funds		21,697	52,691	**74,388**	98,388
Funds brought forward		143,319	118,713	**262,032**	163,644
Funds carried forward	**8**	165,016	171,404	**336,420**	262,032

Transform Scotland

Balance Sheet at 31 March 2022

	Note	2022	2021
		£	£
Fixed Assets			
Tangible assets	**4**	**3,388**	3,662
Current Assets			
Debtors	**5**	**79,682**	118,565
Cash at bank and in hand		**265,837**	148,844
		345,519	267,409
Creditors:			
Amounts due within one year	**6**	**12,487**	9,039
Net Current Assets		**333,032**	258,370
Net Assets		**336,420**	262,032
Funds			
Unrestricted funds	**8**	**165,016**	143,319
Restricted funds	**8**	**171,404**	118,713
Total Funds	**9**	**336,420**	262,032

For the year ending 31st March 2022 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 23 December 2022 and are signed on its behalf by:

Stuart Hay

S Hay
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 2022	Total 2021
Grants:	£	£	£	£
Sustrans	50,000	-	**50,000**	50,000
Paths for All	-	150,000	**150,000**	124,415
Foundation for Integrated Transport	-	30,237	**30,237**	-
First Group	-	30,000	**30,000**	30,000
Network for Social change	-	-	**-**	7,270
UK Government - Job Retention scheme	4,274	-	**4,274**	6,053
Total grants receivable	54,274	210,237	**264,511**	217,738

2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Raising funds:				
Fundraising consultancy	7,309	-	**7,309**	10,231
Cost of generating other design work income	10,245	-	**10,245**	6,239
	17,554	-	**17,554**	16,470
Charitable activities:				
Staff costs (note 3)	40,454	91,512	**131,966**	112,126
Other human resource costs	2,065	-	**2,065**	121
Communications	860	3,506	**4,366**	5,381
Design, publicity and project support	12,126	45,562	**57,688**	21,482
Campaigns	6,261	4,195	**10,456**	4,344
Office expenses	1,266	5,165	**6,431**	6,439
Admin support costs	515	2,097	**2,612**	2,718
Accountancy	177	723	**900**	750
Consultancy	-	3,970	**3,970**	10,920
Legal and professional	930	-	**930**	-
Conferences	-	60	**60**	-
Insurance	142	580	**722**	716
Bank charges	43	176	**219**	315
Depreciation	2,023	-	**2,023**	1,680
Sundry expenses	2,213	-	**2,213**	1,813
	69,075	157,546	**226,621**	168,805
Total	86,629	157,546	**244,175**	185,275

3. Staff costs

	Total 2022	Total 2021
Wages & salaries	**121,878**	104,432
Social security costs	**4,357**	2,868
Pensions costs (DC)	**2,839**	2,106
Pensions costs (other)	**2,892**	2,720
Total staff costs	**131,966**	112,126

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

The average number of employees in the year was 7 (2021: 6) and there were no employees with emoluments above £60,000. The total amount paid to key management personnel was £40,875 (2021: £39,308)
Volunteers assisted staff with research, campaigns and communications work.

4. Tangible Fixed Assets

	Office equipment
Cost:	**£**
At 1 April 2021	**11,721**
Additions	**1,749**
Disposals	**-**
At 31 March 2022	**13,470**
Depreciation:	
At 1 April 2021	**8,059**
On disposals	**-**
Charge for period	**2,023**
At 31 March 2022	**10,082**
Net Book Value:	
At 31 March 2022	**3,388**
At 31 March 2021	3,662

5. Debtors

	2022	2021
	£	**£**
Trade debtors	**4,626**	4,658
Prepayments and accrued income	**75,056**	110,877
Other debtors	**-**	3,030
	79,682	118,565

6. Creditors	2022	2021
Amounts falling due within one year:	**£**	**£**
Trade creditors	**7,162**	5,726
Tax & social security	**4,201**	2,548
Accruals & deferred income	**1,124**	765
	12,487	9,039

7. Independent Examiner	2022	2021
	£	**£**
Remuneration of independent examiner	**250**	250
Accountancy and other services	**3,406**	3,218

8. Movement on Funds

	At 01/04/21	Incoming Resources	Outgoing Resources	Transfers	At 31/03/22
Restricted funds:		**£**	**£**	**£**	
LoveMyBus project (a)	109,533	180,000	(136,405)	-	**153,128**
Elections influencing campaign (b)	1,910	-	(1,910)	-	**-**
Targeting traffic project (c)	-	30,237	(11,961)	-	**18,276**
Scottish road-building programme (d)	7,270	-	(7,270)	-	**-**
	118,713	210,237	(157,546)	-	**171,404**
Unrestricted funds:					
Fixed assets fund (e)	3,662	-	(2,023)	1,749	**3,388**
General fund	139,657	108,326	(84,606)	(1,749)	**161,628**
Total unrestricted funds	143,319	108,326	(86,629)	-	**165,016**
Total funds	262,032	318,563	(244,175)	**-**	**336,420**

Notes to the funds

(a) 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.

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

(c) Funding from the Foundation for Integrated Transport for project helping Scotland meet its 20% traffic reduction target by working with business groups to shape the Scottish Government's policy agenda for car traffic demand management.

(d) Grant from the Network for Social Change for project on 'Scottish road-building programme'.

8. Movement on Funds (continued)

Notes to the funds (continued)

(e) 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	-	3,388	**3,388**
Debtors	75,000	4,682	**79,682**
Cash at bank and in hand	101,486	164,351	**265,837**
Creditors	(5,082)	(7,405)	**(12,487)**
Net assets at 31 March 2022	171,404	165,016	**336,420**

10. Related party transactions

No remuneration was paid to the directors of the company during the year (2021: nil).
No expenses were reimbursed to directors during the year (2021: nil)

11. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2021

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 2021 £
Donations and legacies:			
Grants	56,053	161,685	**217,738**
Donations	7,784	-	**7,784**
Membership fees	16,213	-	**16,213**
Supporters	1,399	-	**1,399**
Charitable activities:			
Consultancy and design work income	31,879	-	**31,879**
Other trading activities:			
Other design work income	8,632	-	**8,632**
Investments:			
Bank interest	18	-	**18**
Total	121,978	161,685	**283,663**
Expenditure on:			
Raising funds	16,470	-	**16,470**
Charitable activities	85,895	82,910	**168,805**
Total	102,365	82,910	**185,275**
Net income / (expenditure) for year	19,613	78,775	**98,388**
Transfers	(1,305)	1,305	-
Net movement in funds	18,308	80,080	**98,388**
Funds brought forward	125,011	38,633	**163,644**
Funds carried forward	143,319	118,713	**262,032**