

**Transform Scotland**  
**(A Company Limited by Guarantee)**  
**Report and Financial Statements**  
**For the Year Ended**  
**31 March 2023**

**Company Number: SC181648**

**Charity Number: SC041516**

# **Transform Scotland**

## **Report and Financial Statements For the Year Ended 31 March 2023**

<b>Contents</b>	<b>Pages</b>
Reference and Administrative information	2
Report of the Directors	3 – 4
Independent Examiner's Report	5
Statement of Financial Activities (including Income & Expenditure Account)	6
Balance Sheet	7
Notes to the Financial Statements	8 – 13

## **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)  
D McCreath (appointed 12/9/22)  
A Millar (appointed 12/9/22)  
G Lowder (appointed 4/12/23)  
K McGregor (appointed 4/12/23)  
S Prentice (appointed 4/12/23)  
R Revesz (appointed 4/12/23)  
J Warren (appointed 4/12/23)

#### *Also serving in the year:*

S Hay (resigned 4/12/23)  
D Henderson (resigned 4/12/23)  
J Lauder (resigned 4/12/23)  
J Anderson (resigned 9/6/22)  
L Macinnes (resigned 9/6/22)  
A Richardson (resigned 9/6/22)  
M Robinson (resigned 9/6/22)

**Independent Examiner:** Stanley Wynd ACIS FCIE

## **Transform Scotland**

### **Report of the Directors For the Year Ended 31 March 2023**

The directors are pleased to present their report and the financial statements for the year ended 31 March 2023.

#### ***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 Board of Directors creates a strategic and policy framework for the Charity, focuses on strategic direction and vision and is 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 engaged 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 evidence to parliamentary inquiries, and met with a wide range of public, private and third sector stakeholders.

We continued to provide the secretariat for the Scottish Parliament's Cross Party Group on Sustainable Transport; through this, an inquiry into road traffic reduction was held and a report published as a result. We completed a project on business engagement around traffic demand management measures, and launched the results of this at a 'Traffic Summit' featuring the Scottish Government transport minister and business representatives. We commenced a follow-up project looking at engagement with equalities, anti-poverty, public health and disabilities representative organisations.

We published a report on 'Fair Fares' and communicated its findings to Transport Scotland as part of the ongoing Scottish Government 'Fair Fares Review'. We commenced work on a report looking at the carbon implications of the City-Region Deals and continued work with Edinburgh Napier University Transport Research Institute on a research project on zebra crossings. We carried out a fourth year of the Lovemybus campaign, communicating the benefits of bus travel to a wide range of audiences.

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. Our work over the past twelve months included: research for NUS Scotland into the impacts of discounted public transport for students; a rebrand of international development charity the Maitri Trust;

## **Transform Scotland**

### **Report of the Directors (continued)**

#### ***Objectives and Review of Activities (continued)***

and ongoing design work for the Community Transport Association. More broadly, we developed an Income Generation Strategy to provide a strategic approach to raising money, diversifying our funding sources and increasing unrestricted income for Transform Scotland.

In November 2022, we celebrated our 25th anniversary with an event for members and partner organisations. Alongside this event, we launched a new website, a new set of advocacy materials, and overhauled our email marketing and other communications resources.

We remain a member/partner of: 20's Plenty for Us, Cycling Scotland, Edinburgh Social Enterprise Network, European Federation for Transport and Environment, Paths for All, The Poverty Alliance, Scotland's Towns Partnership, Scottish Communities Climate Action Network, Scottish Council for Voluntary Organisations, Scottish Transport Studies Group, Social Enterprise Scotland, and the 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 £487,417, significantly higher than the previous year due to increased grant funding. Expenditure was £449,791 resulting in a surplus of £37,626 at the end of the year.

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 £102,491 (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 19 December 2023 and signed on its behalf:

*Jolin Warren*

**J Warren  
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 2023.

### **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  
Granary Cottage  
Macbiehill  
West Linton  
EH46 7AZ

Date 19/12/2023

**Transform Scotland**

**Statement of Financial Activities ( including Income & Expenditure Account )**

**For the Year Ended 31 March 2023**

<b>Income from:</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><i>Donations and legacies:</i></b>					
Grants	<b>1</b>	-	407,332	<b>407,332</b>	264,511
Donations		6,417	-	<b>6,417</b>	982
Membership fees		18,667	-	<b>18,667</b>	15,970
Supporters		1,544	-	<b>1,544</b>	1,535
<b><i>Charitable activities:</i></b>					
Consultancy and design work income		36,767	-	<b>36,767</b>	16,482
<b><i>Other trading activities:</i></b>					
Other design work income		15,849	-	<b>15,849</b>	19,075
<b><i>Investments:</i></b>					
Bank interest		841	-	<b>841</b>	8
<b>Total</b>		<u>80,085</u>	<u>407,332</u>	<u><b>487,417</b></u>	<u>318,563</u>
<b>Expenditure on:</b>					
<b><i>Raising funds</i></b>		18,503	-	<b>18,503</b>	17,554
<b><i>Charitable activities</i></b>		122,486	308,802	<b>431,288</b>	226,621
<b>Total</b>	<b>2</b>	<u>140,989</u>	<u>308,802</u>	<u><b>449,791</b></u>	<u>244,175</u>
<b>Net income / (expenditure) for year</b>		(60,904)	98,530	<b>37,626</b>	74,388
<b>Transfers</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(60,904)	98,530	<b>37,626</b>	74,388
<b>Funds brought forward</b>		<u>165,016</u>	<u>171,404</u>	<u><b>336,420</b></u>	<u>262,032</u>
<b>Funds carried forward</b>	<b>8</b>	<u><u>104,112</u></u>	<u><u>269,934</u></u>	<u><u><b>374,046</b></u></u>	<u><u>336,420</u></u>

## Transform Scotland

### Balance Sheet at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>1,621</u>	<u>3,388</u>
<b>Current Assets</b>			
Debtors	5	168,439	79,682
Cash at bank and in hand		<u>251,007</u>	<u>265,837</u>
		<u>419,446</u>	<u>345,519</u>
<b>Creditors:</b>			
<i>Amounts due within one year</i>	6	<u>47,021</u>	<u>12,487</u>
<b>Net Current Assets</b>		<u>372,425</u>	<u>333,032</u>
<b>Net Assets</b>		<u><u>374,046</u></u>	<u><u>336,420</u></u>
<b>Funds</b>			
Unrestricted funds	8	104,112	165,016
Restricted funds	8	<u>269,934</u>	<u>171,404</u>
<b>Total Funds</b>	9	<u><u>374,046</u></u>	<u><u>336,420</u></u>

For the year ending 31st March 2023 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 19 December 2023 and are signed on its behalf by:

*Jolin Warren*

**J Warren**  
**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.

# Transform Scotland

## Notes to the Accounts (continued)

1. Income	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Grants:</b>				
Sustrans	-	-	-	50,000
Paths for All	-	278,997	<b>278,997</b>	150,000
Foundation for Integrated Transport	-	26,709	<b>26,709</b>	30,237
First Group	-	-	-	30,000
Rees Jeffreys Road Fund	-	16,626	<b>16,626</b>	-
Stagecoach	-	80,000	<b>80,000</b>	-
European Federation for Transport & Environment campaign	-	5,000	<b>5,000</b>	
UK Government - Job Retention scheme	-	-	-	4,274
<b>Total grants receivable</b>	<b>-</b>	<b>407,332</b>	<b>407,332</b>	<b>264,511</b>
<b>2. Expenditure</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><i>Raising funds:</i></b>				
Fundraising consultancy	7,020	-	<b>7,020</b>	7,309
Cost of generating other design work income	11,483	-	<b>11,483</b>	10,245
	<b>18,503</b>	<b>-</b>	<b>18,503</b>	<b>17,554</b>
<b><i>Charitable activities:</i></b>				
Staff costs (note 3)	90,428	82,056	<b>172,484</b>	131,966
Other human resource costs	2,806	-	<b>2,806</b>	2,065
Communications	13,284	7,940	<b>21,224</b>	4,366
Design, publicity and project support	3,244	168,436	<b>171,680</b>	57,688
Campaigns	1,071	-	<b>1,071</b>	10,456
Office expenses	4,075	2,435	<b>6,510</b>	6,431
Admin support costs	1,902	1,137	<b>3,039</b>	2,612
Accountancy	688	412	<b>1,100</b>	900
Consultancy	-	45,898	<b>45,898</b>	3,970
Legal and professional	13	-	<b>13</b>	930
Conferences	-	-	-	60
Insurance	663	396	<b>1,059</b>	722
Bank charges	154	92	<b>246</b>	219
Depreciation	1,767	-	<b>1,767</b>	2,023
Sundry expenses	2,391	-	<b>2,391</b>	2,213
	<b>122,486</b>	<b>308,802</b>	<b>431,288</b>	<b>226,621</b>
<b>Total</b>	<b>140,989</b>	<b>308,802</b>	<b>449,791</b>	<b>244,175</b>

## Transform Scotland

### Notes to the Accounts (continued)

3. Staff costs	Total 2023	Total 2022
Wages & salaries	154,476	121,878
Social security costs	9,757	4,357
Pensions costs (DC)	3,375	2,839
Pensions costs (other)	4,876	2,892
<b>Total staff costs</b>	<b>172,484</b>	<b>131,966</b>

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

The average number of employees in the year was 6 (2022: 6) and there were no employees with emoluments above £60,000. The total amount paid to key management personnel was £42,853 (2022: £40,875)

Volunteers assisted staff with research, campaigns and communications work.

4. Tangible Fixed Assets	Office equipment
<b>Cost:</b>	<b>£</b>
At 1 April 2022	13,470
Additions	-
Disposals	-
At 31 March 2023	<u>13,470</u>
<b>Depreciation:</b>	
At 1 April 2022	10,082
On disposals	-
Charge for period	1,767
At 31 March 2023	<u>11,849</u>
<b>Net Book Value:</b>	
At 31 March 2023	<u>1,621</u>
At 31 March 2022	<u>3,388</u>

5. Debtors	2023	2022
	<b>£</b>	<b>£</b>
Trade debtors	17,731	4,626
Prepayments and accrued income	150,708	75,056
	<u>168,439</u>	<u>79,682</u>

## Transform Scotland

### Notes to the Accounts (continued)

6. Creditors	2023	2022
<i>Amounts falling due within one year:</i>	£	£
Trade creditors	15,157	7,162
Tax & social security	5,538	4,201
Accruals & deferred income	26,326	1,124
	<u>47,021</u>	<u>12,487</u>

7. Independent Examiner	2023	2022
	£	£
Remuneration of independent examiner	250	250
Accountancy and other services	3,888	3,262

### 8. Movement on Funds

	At 01/04/22	Incoming Resources	Outgoing Resources	Transfers	At 31/03/23
<b><i>Restricted funds:</i></b>		£	£	£	
LoveMyBus project (a)	153,128	298,997	(270,900)	-	181,225
Pro-bus advocacy project (b)	-	60,000	-	-	60,000
Targeting traffic project(c)	18,276	-	(18,276)	-	-
United for Fair Transport (d)	-	26,709	-	-	26,709
Zebra crossings project (e)	-	16,626	(14,626)	-	2,000
European Federation for Transport & Environment (f)	-	5,000	(5,000)	-	-
	<u>171,404</u>	<u>407,332</u>	<u>(308,802)</u>	<u>-</u>	<u>269,934</u>
<b><i>Unrestricted funds:</i></b>					
Fixed assets fund (g)	3,388	-	(1,767)	-	1,621
General fund	161,628	80,085	(139,222)	-	102,491
<b>Total unrestricted funds</b>	<u>165,016</u>	<u>80,085</u>	<u>(140,989)</u>	<u>-</u>	<u>104,112</u>
<b>Total funds</b>	<u>336,420</u>	<u>487,417</u>	<u>(449,791)</u>	<u>-</u>	<u>374,046</u>

#### Notes to the funds

- (a) Funding from the Paths for All, Smarter Choices, Smarter Places fund and bus operators to support a campaign that aims to increase awareness, understanding and positive attitudes to bus travel. The project was ongoing at the year end.
- (b) Funding from Stagecoach for a pro-bus advocacy project.
- (c) Funding from the Foundation for Integrated Transport for a 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) Funding from the Foundation for Integrated Transport for the 'United for Fair Transport' project.

## Transform Scotland

### Notes to the Accounts (continued)

#### 8. Movement on Funds (continued)

Notes to the funds (continued)

- (e) Funding from the Rees Jeffreys Road Fund for research into the feasibility of introducing Continental-style Zebra Crossings on public roads in Scotland.
- (f) Funding for a small campaign Transform are helping with, highlighting stories of businesses increasing use of rail etc and reducing flying.
- (g) 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

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	-	1,621	<b>1,621</b>
Debtors	150,625	17,814	<b>168,439</b>
Cash at bank and in hand	124,391	126,616	<b>251,007</b>
Creditors	(5,082)	(41,939)	<b>(47,021)</b>
<b>Net assets at 31 March 2023</b>	<u>269,934</u>	<u>104,112</u>	<u><b>374,046</b></u>

#### 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 (2022: nil)

## Transform Scotland

### Notes to the Accounts (continued)

#### 11. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2022

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.

<b>Income:</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
<b><i>Donations and legacies:</i></b>			
Grants	54,274	210,237	<b>264,511</b>
Donations	982	-	<b>982</b>
Membership fees	15,970	-	<b>15,970</b>
Supporters	1,535	-	<b>1,535</b>
<b><i>Charitable activities:</i></b>			
Consultancy and design work income	16,482	-	<b>16,482</b>
<b><i>Other trading activities:</i></b>			
Other design work income	19,075	-	<b>19,075</b>
<b><i>Investments:</i></b>			
Bank interest	8	-	<b>8</b>
<b>Total</b>	<b>108,326</b>	<b>210,237</b>	<b>318,563</b>
<b>Expenditure on:</b>			
<b><i>Raising funds</i></b>	<b>17,554</b>	<b>-</b>	<b>17,554</b>
<b><i>Charitable activities</i></b>	<b>69,075</b>	<b>157,546</b>	<b>226,621</b>
<b>Total</b>	<b>86,629</b>	<b>157,546</b>	<b>244,175</b>
<b>Net income / (expenditure) for year</b>	<b>21,697</b>	<b>52,691</b>	<b>74,388</b>
<b>Funds brought forward</b>	<b>143,319</b>	<b>118,713</b>	<b>262,032</b>
<b>Funds carried forward</b>	<b>165,016</b>	<b>171,404</b>	<b>336,420</b>