



Report and Financial Statements

For the year ended 31 December 2022



Trustees' Report for the year ended 31 December 2022

The Trustees of Climate Action Strathaven (CAS) are pleased to present their annual report together with the financial statements and the independent examiner's report for the year ended 31 December 2022.

Structure, Governance, & Management

Constitution

CAS was first registered with the Office of the Scottish Charity Regulator (OSCR) on 20 January 2020, reference SC049872. Our registered office is 5 Green Street, Strathaven, South Lanarkshire, ML10 6LT.

Trustees

The following Trustees served during 2022

Tom Barbour	Chair and Trustee
Alastair Brown	Treasurer (retired 16 May 2022) and Trustee (all Trustees now share the role of Treasurer as per amended constitution)
Martin Hill	Secretary (appointed 16 May 2022) and Trustee
Elsbeth Wilson	Secretary and Trustee (resigned 16 May 2022)
Rachael Wakefield	Trustee (resigned 31 August 2022)
Ian Harley	Trustee
Les Hoggan	Trustee (appointed 16 May 2022)
	Trustee (appointed 7 th July 2023)



Management and Risk

The Trustees are responsible for the strategic direction and governance of CAS. Day-to-day management of CAS is delegated to our Programme Manager who manages our Project Workers, other employees and our volunteers. The Trustees met 14 times in 2022 to discuss strategic, operational and governance issues. The duties and powers of the Trustees are set out in CAS' constitution.

The Trustees are aware of their responsibilities for health & safety. In addition to comprehensive insurance, our staff and volunteers have, where required, relevant disclosures. The Trustees are responsible for ensuring all activities are correctly insured and are in compliance with all relevant legislation including the Data Protection Act 2018.

The Trustees, through the Programme Manager, ensure that all required and relevant training courses are undertaken by all members of the team.

The Trustees receive no remuneration and no expenses.

CAS' bankers are the Bank of Scotland.

CAS' Mission

CAS' core purposes are –

- The advancement of citizenship and community development;
- The advancement of environmental protection and improvement.

Progress in 2022

Overview - Chair's report

Everyone involved in Climate Action Strathaven (CAS), has much to be proud of in 2022. I would like to extend my thanks to all our staff, volunteers, locals, customers, funders and all the partner agencies that we worked with during the year.

There is no blueprint for what a 'climate action' group should do! Like every other group we have tried to navigate our way as best we can.

Our approach has been to try and deliver projects that are not only environmentally positive but enrich the lives of locals. No one wants to be lectured, and no one needs to be. Our projects hopefully show that where we can identify the needs of our community, we can deliver projects that do both.

Our projects and staff

In 2022, we launched our biggest and most impactful project to date – the **3C Bus** connecting Strathaven and Stonehouse to Glasgow. Since launch in October 2022, we have been carrying over 1,000 passengers each week, with over 50% of passengers telling us that previously they would have undertaken at least part of the journey by car. The whole team at CAS can be immensely proud that we have taken thousands of car journeys off the road. Not only this direct benefit, but we also know through the level of enquiries we have received, that we have energised other communities to consider doing the same. Launching the bus was not an easy undertaking and remains a considerable effort. We thank the locals of Strathaven and Stonehouse for supporting the service, and especially our exceptional drivers Mark, Jim and Jack.

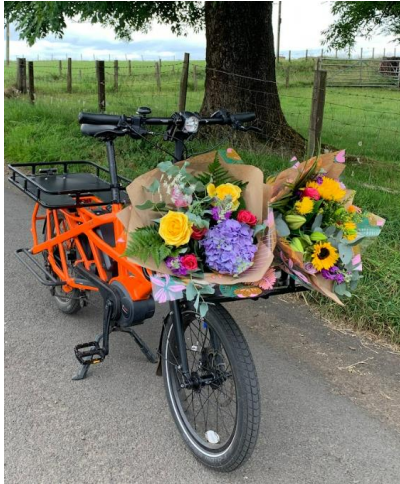


The award-winning **Community Fridge**, led by Mick, continues to operate 3 days a week. Mick and his team collect and display goods from a number of supermarkets in the area. This is an amazing project; the response that it has received proves its benefit to the community and to the environment in reducing landfill.

The **Cycle Repair Shop** continues to service dozens of bikes each month, and shortly into 2023, operations moved into our Hub at 5 Green Street, which has helped with organisation and raising our profile in the community. Craig, Thomas and latterly Cormac have been great ambassadors for CAS, as well as turning around bike repairs and getting cycles and their riders back on the road, in some cases for the first time in years! Thanks also to Kenny, Owen and Michael and Laura who have kept the wheels turning in our operation, and take a greater role in the bike shop in 2023.



The performance of our **Car Club** and **Cargo Bike Delivery** service during 2022 did not yet meet our expectations, and we continue to refine our approach in both these areas in 2023. Our staff working in these areas have done a great job, but sometimes a new idea, and a new way of doing things takes a little longer to get established in the community. Look out for more action on these projects during 2023.



During the year we were sorry to lose Sarah Sall who has moved on to new opportunities, but we were fortunate to have Arthur working with us throughout the year. We were very fortunate in August to have engaged the services of Alison Harley as our new Programme Manager, looking after our whole portfolio of projects, charity administration, as well as building and developing the CAS team of staff and volunteers. As Alison is often heard to say around the Hub, 'Team work makes the Dream work!' Without Alison's ability, the pace of progress in 2022 would have been very much slowed, and in some areas stalled, and the Trustees have asked me to especially mention Alison's contribution during 2022, and to thank her.



The **Sow Strathaven** project championed by Dylan continues to plant hundreds of trees annually, and we hope to share with you other exciting developments in this area during 2023.



Ali Fox joined the team just before Christmas and has brought a blast of energy and enthusiasm, and it has been a delight to have Ali on board! It was also a great pleasure to have Sarah Hoggan with us as part of the team during the year.

On **Active Travel**, Al continues to work to develop safe and convenient cycling and walking options in the Strathaven area.

We benefit from the support of many volunteers, and Ehm who unfortunately has now left Strathaven, was especially innovative and active during 2022. If you would like to get involved in supporting the work of CAS as a volunteer, please get in touch.

Future projects include **Retrofit Strathaven** which is now making great progress in 2023, with the aim of reducing household heating bills by at least 50%. This has the potential to grow in to our largest project, with the aim of improving energy efficiency, and cutting the heating bill of houses within the Strathaven area.



Finally, I'd like to thank our supporters throughout the year and into 2023, including but not limited to: Aldi, Arnold Clark, Auchrobert Wind Farm, Banks Community Fund, Botterills Management Services, British Cycling, Co-op, Cycling Scotland, Energy Savings Trust, Garfield Weston Foundation, HSBC, Hubbub, National Lottery Fund, Paths for All, People's Postcode Lottery Fund, Sainsbury's, South Lanarkshire Council, Spirit of Lanarkshire Wind Energy, Strathaven Business Association, Strathaven & Glassford Community Council, Strathaven Town Mill Arts and Heritage Centre & Woodlands Trust.

Without their contribution much of what we have achieved in 2022 would not have been possible.

Tackling the climate crisis is the greatest challenge of our time, but in Strathaven we can be proud that as a community we are actively engaged and are seeking to play our part.

Thank you for your support in 2022!

Tom Barbour
Chair - Climate Action Strathaven

Financials

Review of the 2022 Financial Position

The accounts are on the final pages of this report, but we comment here by way of summary.

Receipts from the year rose from £88,110 in 2021 to £220,732 in 2022. This growth was provided through operating income from running activities coupled with income from grants, funds and donations gratefully received from a great number of agencies, organisations and local people, as acknowledged in the Chairman's Report.

CAS made a surplus in the year of £31,806 (2021: loss of £1,578). It benefits from charitable recognition by HMRC which means no corporation tax liability. The zero-rated income generated by the bus means that CAS has applied to be registered for VAT, but by the date of signing these accounts, HMRC have not progressed the application. The balance sheet is strong and the Trustees have a lot to be proud of.

Reserves Policy

CAS is obliged under our constitution to ensure that proper financial planning and budgetary control is operated within the organisation. The Trustees have considered the reserves required to meet their current and future liabilities. The Trustees aim to maintain all reserves at a level sufficient to meet 2 months expenditure.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affair of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other countries.

The annual report and financial statements for the year ended 31 December 2022 were approved by the Trustees of Climate Action Strathaven on 16 August 2023 and signed on their behalf by:



Tom Barbour, Chairman

Date: 16 August 2023

Independent Examiner's Report

For the year ended 31 December 2022.

Independent Examiner's Report to the Trustees of the Climate Action Strathaven SC049872

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on the following pages.

Respective responsibilities of 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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
 - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



Colin A. Dempster, M.A., B.A., C.A.

Chartered Accountant,

39 Bridge Street, Strathaven, ML10 6AN.

CLIMATE ACTION STRATHAVEN

Statement of Financial Activities

For the year ended 31 December 2022

	Notes	Unrestricted funds	Restricted funds	Total for 2022	Total for 2021
		£	£	£	£
Trading income		52,880		52,880	17,227
Donations & legacies		14,928		14,928	12,383
Grants released to Income & Expenditure Account	3		111,274	111,274	47,582
Rental income		500		500	800
Grants released for fixed asset acquisitions	3		41,150	41,150	10,118
		<u>68,308</u>	<u>152,424</u>	<u>220,732</u>	<u>88,110</u>
Expenditure					
Trading expenses		28,668	9,077	37,745	15,335
Rent		1,400	9,600	11,000	10,968
Advertising		2,149	176	2,325	2,869
Bus rental costs		1,447	22,239	23,686	1,380
Staff costs		11,185	67,252	78,437	40,516
Staff training		50	251	301	-
Insurance		4,417	200	4,617	1,927
Office & administration expenses		4,407	960	5,367	3,390
Accountancy fees		2,000	-	2,000	1,800
Depreciation of Fixed Assets	4	-	23,448	23,448	11,503
		<u>55,723</u>	<u>133,203</u>	<u>188,926</u>	<u>89,688</u>
Surplus/(deficit) for the year		12,585	19,221	31,806 -	1,578

CLIMATE ACTION STRATHAVEN

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets	4				
Cycles			24,262		14,048
Motor vehicle - Renault Zoe			8,676		17,352
Tools & equipment			<u>6,564</u>		<u>4,207</u>
			39,502		35,607
Current assets					
Bank current a/c		19,482		18,619	
Cash in hand		119		59	
CAS Savings Account		28,500		40,000	
Transport Scotland debtor		10,009		-	
Prepaid charges		43		-	
PAYE & NIC		443		-	
		<u>58,596</u>		<u>58,678</u>	
Current liabilities					
Trade creditors		-		4,500	
Loans from Trustees		2,700		-	
Accrued charges		3,830		1,800	
PAYE & NIC		-		1,008	
		<u>6,530</u>		<u>7,308</u>	
Net current assets			52,066		51,370
Provisions					
Deferred income			58,200		85,415
			<u>33,368</u>		<u>1,562</u>

Represented by the following:

Funds reconciliation

	Unrestricted funds	Restricted funds	At 31-12-22	At 31-12-21
	£	£	£	£
Opening balance	3,140 -	1,578	1,562	1,562
Surplus/(deficit) generated in the year	12,585	19,221	31,806	
Closing balance at 31 December	<u>15,725</u>	<u>17,643</u>	<u>33,368</u>	<u>1,562</u>

Climate Action Strathaven

Notes to the Accounts

For the year ended 31 December 2022

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

These accounts (financial statements) have been prepared in accordance with Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 14th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The trustees consider that there are no uncertainties about Climate Action Strathaven's ability to continue as a going concern.

(b) Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided for specific purposes. The trustees maintain one bank account for the proper management of the charity.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, is certain of receipt and the amount to be received.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The accounts are prepared on an accruals basis.

2. Trustee remuneration and expenses

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in kind. No expenses were paid to the trustees in the year.

CLIMATE ACTION STRATHAVEN

NOTES TO THE ACCOUNTS

FOR THE YEAR TO 31 DECEMBER 2022

3. Grants released in the year

	Total	P & L a/c	For fixed assets
	£	£	£
Scottish Cycling grants	11,360	11,360	
Scotland Loves Local Grant	16,800		16,800
Paths for All SCSP grant	64,474	64,474	
Postcode Trust grant	14,600	14,600	
National Lottery	9,851	9,851	
Schroeder Trust grant	2,000	2,000	
British Cycling	3,000	3,000	
Energy Saings Trust grants for e-bikes	23,350		23,350
SLC REF grant	600	600	
KMCF (Banks Renewables) grant	5,239	5,239	
Sainsbury's	1,000		1,000
Soil Association	150	150	
	<u>152,424</u>	<u>111,274</u>	<u>41,150</u>

4. Fixed Assets

	Cycles	Motor vehicles	Office equipment & tools	Total
	£	£	£	£
Cost				
At 1 January 2022	16,512	26,028	4,570	47,110
Additions	23,074	-	4,269	27,343
Disposals				-
At 31 December 2022	<u>39,586</u>	<u>26,028</u>	<u>8,839</u>	<u>74,453</u>
Depreciation				
At 1 January 2022	2,464	8,676	363	11,503
Charge for the year	12,860	8,676	1,912	23,448
Eliminated on disposal				-
At 31 December 2022	<u>15,324</u>	<u>17,352</u>	<u>2,275</u>	<u>34,951</u>
Net Book Values				
At 31 December 2022	<u>24,262</u>	<u>8,676</u>	<u>6,564</u>	<u>39,502</u>
At 31 December 2021	<u>14,048</u>	<u>17,352</u>	<u>4,207</u>	<u>35,607</u>