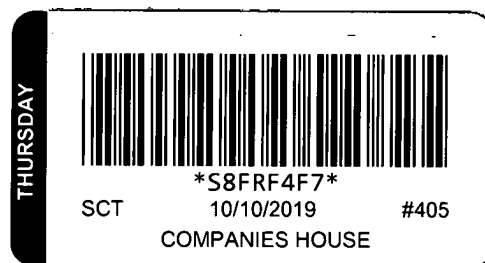


Transform Scotland
(A Company Limited by Guarantee)
Report and Financial Statements
For the Year Ended
31 March 2019



Company Number: SC181648

Charity Number: SC041516

Transform Scotland

Report and Financial Statements For the Year Ended 31 March 2019

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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:

P Matthews
S Hay
E Crowther
D Cannon
D Henderson
L Macinnes
M Robinson (appointed 7/6/18)

Also serving in the year:

A Morrison (resigned 7/6/18)

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

Transform Scotland

Report of the Directors For the Year Ended 31 March 2019

The directors are pleased to present their report and the financial statements for the year ended 31 March 2019.

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, the protection of the environment, sustainable means of achieving economic growth 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 are represented on a number of working groups of the Government's National Transport Strategy Review. We provided written and oral evidence to the Parliament on the Transport (Scotland) Bill, on policy areas such as bus services and the workplace parking levy. We also presented evidence in the Parliament on the Climate Change (Emissions Reduction Targets) (Scotland) Bill. We provide the secretariat to the Parliament's Cross Party Group on Cycling, Walking & Buses. We continued to press for a more sustainable approach to air travel, and were pleased to see the dropping of the planned abolition of Air Passenger Duty. We continued our 'Inter-City Express' campaign calling for greater investment in the Scottish inter-city rail network. We also published new research into options for expanding cycle tourism in Scotland.

Our two social enterprises 'Transform Consulting' and 'Transform Creative' continued their work. Transform Consulting carried out a stakeholder engagement commission for ScotRail, commenced a modal shift campaign in association with Stagecoach West Scotland, and commenced work on a series of transport decarbonisation research reports. Transform Creative delivered design and creative commissions for a range of clients including CBRE, CEIS, Clean Water Wave, Deep Time Walk, ETSC, Glasgow City Council, GOES Foundation, Living Streets, Social Enterprise Scotland, SIDA, Scotland's Social Way, Sustrans and Tactran.

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.

Transform Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

We have engaged in advancing Scottish rail policy via ScotRail's Stakeholder Advisory Panel (which we chaired) and the Scottish Government's High Speed Rail Scottish Partnership Group. Furthermore, we remain engaged in a number of other alliances including the European Federation for Transport and Environment, the Healthy Air Campaign, Edinburgh Social Enterprise Network, and Social Enterprise Scotland.

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.

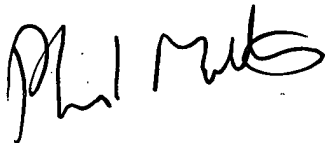
The income for the year was £121,644 and expenditure was £115,417 resulting in a surplus of £6,227 at the end of the year.

Transform Scotland has agreed a reserves policy of holding reserves of around £33,000 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 £70,633 (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 25 September 2019 and signed on its behalf:



P Matthews
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 2019 which are set out on pages 6 to 12.

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.

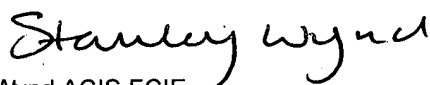
Independent examiner's statement

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 ACIS FCIE
122 Giles Street
Edinburgh
EH6 6BZ

Date 7/10/19

Transform Scotland

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 March 2019

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<i>Donations and legacies:</i>					
Grants	1	50,000	11,000	61,000	81,435
Donations		190	-	190	70
Membership fees		18,360	-	18,360	16,320
Supporters		1,124	-	1,124	1,086
<i>Charitable activities:</i>					
Consultancy and design work income		26,911	-	26,911	43,877
<i>Other trading activities:</i>					
Other design work income		13,370	-	13,370	9,065
<i>Investments:</i>					
Bank interest		39	-	39	19
<i>Other Income</i>		650	-	650	-
Total		<u>110,644</u>	<u>11,000</u>	<u>121,644</u>	<u>151,872</u>
Expenditure on:					
<i>Raising funds</i>		16,460	-	16,460	13,142
<i>Charitable activities</i>		87,957	11,000	98,957	127,015
Total	2	<u>104,417</u>	<u>11,000</u>	<u>115,417</u>	<u>140,157</u>
Net income / (expenditure) for year		6,227	-	6,227	11,715
Net movement in funds		6,227	-	6,227	11,715
Funds brought forward		<u>65,596</u>	<u>-</u>	<u>65,596</u>	<u>53,881</u>
Funds carried forward	8	<u>71,823</u>	<u>-</u>	<u>71,823</u>	<u>65,596</u>

Transform Scotland

Balance Sheet at 31 March 2019

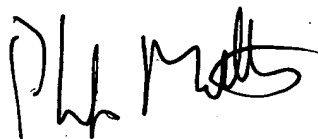
	Note	2019 £	2018 £
Fixed Assets			
Tangible assets	4	<u>1,190</u>	<u>988</u>
Current Assets			
Debtors	5	23,970	16,527
Cash at bank and in hand		<u>57,439</u>	<u>55,966</u>
		<u>81,409</u>	<u>72,493</u>
Creditors:			
<i>Amounts due within one year</i>	6	<u>10,776</u>	<u>7,885</u>
Net Current Assets		<u>70,633</u>	<u>64,608</u>
Net Assets		71,823	65,596
Funds			
Unrestricted funds	8	<u>71,823</u>	<u>65,596</u>
Total Funds	9	71,823	65,596

For the year ending 31st March 2019 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 12 were approved by the Board of Directors on 25 September 2019 and are signed on its behalf by:



P Matthews
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 2019	Total 2018
	£	£	£	£
Grants:				
Sustrans	50,000	-	50,000	50,000
Rees Jeffreys Road Fund	-	11,000	11,000	-
Lush Ltd	-	-	-	1,435
Foundation for Integrated Transport	-	-	-	20,000
WWF Scotland	-	-	-	2,000
Paths for All	-	-	-	4,000
Cycling Scotland	-	-	-	4,000
Total grants receivable	50,000	11,000	61,000	81,435
2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Raising funds:				
Fundraising consultancy	5,046	-	5,046	4,654
Cost of generating other design work income	11,414	-	11,414	8,488
	16,460	-	16,460	13,142
Charitable activities:				
Staff costs (note 3)	66,118	4,840	70,958	99,124
Other human resource costs	844	-	844	676
Communications	1,758	-	1,758	2,180
Print and Design	7,123	-	7,123	8,190
Campaigns	733	-	733	1,212
Office expenses	6,175	-	6,175	6,681
Admin support costs	2,225	-	2,225	2,227
Accountancy	750	-	750	750
Consultancy	40	6,160	6,200	3,350
Insurance	662	-	662	627
Bank charges	108	-	108	122
Depreciation	822	-	822	983
Sundry expenses	599	-	599	893
	87,957	11,000	98,957	127,015
Total	104,417	11,000	115,417	140,157

Transform Scotland

Notes to the Accounts (continued)

3. Staff costs	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£		£
Wages & salaries	61,132	4,840	65,972	93,044
Social security costs	1,927	-	1,927	4,118
Pensions costs (DC)	769	-	769	1,319
Pensions costs (other)	2,290	-	2,290	2,880
Total staff costs	66,118	4,840	70,958	101,361

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

The average number of employees in the year was 5 (2018 - 6) and there were no employees with emoluments above £60,000. The total amount paid to key management personnel was £34,473 (2018: £34,473)

Volunteers assisted staff with research, campaigns and communications work.

4. Tangible Fixed Assets

	Office equipment
Cost:	£
At 1 April 2018	6,591
Additions	1,024
Disposals	(1,211)
At 31 March 2019	<u>6,404</u>
Depreciation:	
At 1 April 2018	5,603
On disposals	(1,211)
Charge for period	822
At 31 March 2019	<u>5,214</u>
Net Book Value:	
At 31 March 2019	<u>1,190</u>
At 31 March 2018	<u>988</u>

5. Debtors

	2019	2018
	£	£
Trade debtors	21,528	14,868
Prepayments and accrued income	184	159
Other debtors	2,258	1,500
	<u>23,970</u>	<u>16,527</u>

Transform Scotland

Notes to the Accounts (continued)

6. Creditors	2019	2018
<i>Amounts falling due within one year:</i>	£	£
Trade creditors	127	1,297
Tax & social security	3,053	5,274
Pensions	159	144
Accruals & deferred income	7,437	1,170
	<u>10,776</u>	<u>7,885</u>

7. Independent Examiner	2019	2018
	£	£
Remuneration of independent examiner	250	250
Accountancy and other services	2,725	2,727

8. Movement on Funds

	At 01/04/18	Incoming Resources	Outgoing Resources	Transfers	At 31/03/19
<i>Restricted funds:</i>		£	£	£	
Rees Jeffreys Road Fund (a)	-	11,000	(11,000)	-	-
<i>Unrestricted funds:</i>					
Fixed assets fund (b)	988	-	(822)	1,024	1,190
General fund	64,608	110,644	(103,595)	(1,024)	70,633
Total unrestricted funds	<u>65,596</u>	<u>110,644</u>	<u>(104,417)</u>	<u>-</u>	<u>71,823</u>
Total funds	<u>65,596</u>	<u>121,644</u>	<u>(115,417)</u>	<u>-</u>	<u>71,823</u>

Notes to the funds

- (a) Rees Jeffreys Road Fund - grant for research into the feasibility of introducing Continental-style Zebra Crossings on public roads in Scotland.
- (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	-	1,190	1,190
Debtors	-	23,970	23,970
Cash at bank and in hand	6,160	51,279	57,439
Creditors	(6,160)	(4,616)	(10,776)
Net assets at 31 March 2019	<u>-</u>	<u>71,823</u>	<u>71,823</u>

Transform Scotland

Notes to the Accounts (continued)

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 (2018: £21 - travel expenses for one director)

11. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2018

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 2018 £
Donations and legacies:			
Grants	81,435	-	81,435
Donations	70	-	70
Membership fees	16,320	-	16,320
Supporters	1,086	-	1,086
Charitable activities:			
Consultancy and design work income	43,877	-	43,877
Other trading activities:			
Other design work income	9,065	-	9,065
Investments:			
Bank interest	19	-	19
Other Income	-	-	-
Total	151,872	-	151,872
Expenditure on:			
Raising funds	13,142	-	13,142
Charitable activities	127,015	-	127,015
Total	140,157	-	140,157
Net income / (expenditure) for year	11,715	-	11,715
Net movement in funds	11,715	-	11,715
Funds brought forward	53,881	-	53,881
Funds carried forward	65,596	-	65,596