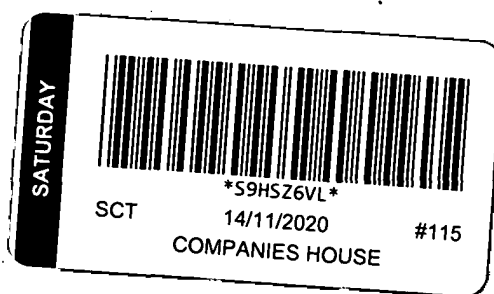


**Transform Scotland**  
**(A Company Limited by Guarantee)**  
**Report and Financial Statements**  
**For the Year Ended**  
**31 March 2020**



**Company Number: SC181648**

**Charity Number: SC041516**

## **Transform Scotland**

### **Report and Financial Statements For the Year Ended 31 March 2020**

<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 – 12

## **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  
D Henderson  
L Macinnes  
M Robinson  
J Robertson (appointed 9.12.19)  
K Watson (appointed 9.12.19)  
A Richardson (appointed 2.3.20)

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

E Crowther (resigned 9.12.19)  
D Cannon (resigned 2.3.20)

#### **Independent Examiner:**

Stanley Wynd ACIS FCIE  
122 Giles Street  
Edinburgh  
EH6 6BZ

## **Transform Scotland**

### **Report of the Directors For the Year Ended 31 March 2020**

The directors are pleased to present their report and the financial statements for the year ended 31 March 2020.

#### ***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 were represented on a number of working groups of the Government's National Transport Strategy Review, and made representations on Strategic Transport Projects Review 2. We provided written and oral evidence to the Parliament on the UK Climate Change Commission's report & the Climate Change (Emissions Reduction Targets) (Scotland) Bill. We provide the secretariat to the Parliament's Cross-Party Group on Cycling, Walking & Buses.

We welcomed the Scottish Government's declaration of a Climate Emergency, but contrasted this with ongoing national infrastructure priorities which continued to favour high-carbon expenditure. We worked with bus and rail industry members to promote decarbonisation and modal shift towards these modes. We completed the #loveyourbus project, working in tandem with Stagecoach West Scotland, to promote bus travel. We worked with Edinburgh Napier University Transport Research Institute on a research project on zebra crossings. We worked to promote car-free cities, holding an event on the topic in Glasgow, and prepared a report for publication.

Our two social enterprises 'Transform Consulting' and 'Transform Creative' continued their work. Highlights included: creating a brand and website to launch the Environmental Port Index, a new tool from Norway to improve the environmental performance of international ships and ports; leading research for Cycling Scotland into the scope of access to bike schemes in Scotland; and designing a series of case studies, publicity materials and guidance documents for Living Streets Scotland's Walking Connects project to increase the wellbeing of older adults through walking. Other clients included the Coalition of Care and support Providers in Scotland, CoMoUK, Paths for All, Community Land Scotland, Scotland's International Development Alliance, Social Enterprise Scotland, Strathclyde Partnership for Transport, Diabetes UK and Virgin Trains.

## **Transform Scotland**

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

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

We 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 engaged in advancing Scottish rail policy via ScotRail's Stakeholder Advisory Panel 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, 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.

At the time of approving this report, Scotland, along with the rest of the world was experiencing the Covid-19 pandemic and since March 2020, restrictions were imposed on almost all facets of daily life. Transform Scotland responded by continuing to work and successfully moving staff to on-line working from home, with only one member of staff being furloughed. Meetings have been held by videoconference.

A new project, similar to the #lovemybus campaign was due to start in the current financial year but has been delayed until late autumn. The ongoing Zebra Crossings project was also affected and implementation has also been delayed. However, our funders have been very understanding of the impact on the projects and have worked with us to minimise the disruption.

Income for the 2020-21 year has not been 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 £255,872 and expenditure was £164,051 resulting in a surplus of £91,821 at the end of the year.

Transform Scotland has agreed a 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 £122,654 (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 27 October 2020 and signed on its behalf:

*P Matthews*

**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 2020 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*

Stanley Wynd ACIS FCIE  
122 Giles Street  
Edinburgh  
EH6 6BZ

Date: 29 October 2020

**Transform Scotland**

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

**For the Year Ended 31 March 2020**

<b>Income from:</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b><i>Donations and legacies:</i></b>					
Grants	<b>1</b>	52,000	145,717	<b>197,717</b>	61,000
Donations		10,159	-	<b>10,159</b>	190
Membership fees		14,170	-	<b>14,170</b>	18,360
Supporters		1,259	-	<b>1,259</b>	1,124
<b><i>Charitable activities:</i></b>					
Consultancy and design work income		30,540	-	<b>30,540</b>	26,911
<b><i>Other trading activities:</i></b>					
Other design work income		1,967	-	<b>1,967</b>	13,370
<b><i>Investments:</i></b>					
Bank interest		60	-	<b>60</b>	39
<b><i>Other Income</i></b>		-	-	<b>-</b>	650
<b>Total</b>		<b>110,155</b>	<b>145,717</b>	<b>255,872</b>	<b>121,644</b>
<b>Expenditure on:</b>					
<b><i>Raising funds</i></b>		<b>8,039</b>	<b>-</b>	<b>8,039</b>	<b>16,460</b>
<b><i>Charitable activities</i></b>		<b>48,928</b>	<b>107,084</b>	<b>156,012</b>	<b>98,957</b>
<b>Total</b>	<b>2</b>	<b>56,967</b>	<b>107,084</b>	<b>164,051</b>	<b>115,417</b>
<b>Net income / (expenditure) for year</b>		<b>53,188</b>	<b>38,633</b>	<b>91,821</b>	<b>6,227</b>
<b>Net movement in funds</b>		<b>53,188</b>	<b>38,633</b>	<b>91,821</b>	<b>6,227</b>
<b>Funds brought forward</b>		<b>71,823</b>	<b>-</b>	<b>71,823</b>	<b>65,596</b>
<b>Funds carried forward</b>	<b>8</b>	<b>125,011</b>	<b>38,633</b>	<b>163,644</b>	<b>71,823</b>

# Transform Scotland

## Balance Sheet at 31 March 2020

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>2,357</u>	<u>1,190</u>
<b>Current Assets</b>			
Debtors	5	35,782	23,970
Cash at bank and in hand		<u>143,294</u>	<u>57,439</u>
		<u>179,076</u>	<u>81,409</u>
<b>Creditors:</b>			
<i>Amounts due within one year</i>	6	<u>17,789</u>	<u>10,776</u>
<b>Net Current Assets</b>		<u>161,287</u>	<u>70,633</u>
<b>Net Assets</b>		<b>163,644</b>	<b>71,823</b>
<b>Funds</b>			
Unrestricted funds	8	125,011	71,823
Restricted funds	8	<u>38,633</u>	<u>-</u>
<b>Total Funds</b>	9	<b>163,644</b>	<b>71,823</b>

For the year ending 31st March 2020 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 27 October 2020 and are signed on its behalf by:

*P Matthews*

**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 2020	Total 2,019
	£	£	£	£
<b>Grants:</b>				
Sustrans	50,000	-	50,000	50,000
Rees Jeffreys Road Fund	-	5,500	5,500	11,000
Stagecoach	-	50,000	50,000	-
Paths for All	-	57,975	57,975	-
Foundation for Integrated Transport	-	32,242	32,242	-
Cycling UK	2,000	-	2,000	-
<b>Total grants receivable</b>	<b>52,000</b>	<b>145,717</b>	<b>197,717</b>	<b>61,000</b>
<b>2. Expenditure</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	£	£	£	£
<b>Raising funds:</b>				
Fundraising consultancy	6,897	-	6,897	5,046
Cost of generating other design work income	1,142	-	1,142	11,414
	<b>8,039</b>	<b>-</b>	<b>8,039</b>	<b>16,460</b>
<b>Charitable activities:</b>				
Staff costs (note 3)	1,643	88,795	90,438	70,958
Other human resource costs	1,437	369	1,806	844
Communications	2,340	1,115	3,455	1,758
Print and Design	23,696	8,780	32,476	7,123
Campaigns	4,693	-	4,693	733
Office expenses	5,499	1,099	6,598	6,175
Admin support costs	2,437	-	2,437	2,225
Accountancy	750	-	750	750
Consultancy	2,742	6,500	9,242	6,200
Conferences	-	426	426	-
Insurance	534	-	534	662
Bank charges	133	-	133	108
Depreciation	1,165	-	1,165	822
Sundry expenses	1,859	-	1,859	599
	<b>48,928</b>	<b>107,084</b>	<b>156,012</b>	<b>98,957</b>
<b>Total</b>	<b>56,967</b>	<b>107,084</b>	<b>164,051</b>	<b>115,417</b>

## Transform Scotland

### Notes to the Accounts (continued)

3. Staff costs	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£		
Wages & salaries	1,643	81,728	83,371	65,972
Social security costs	-	3,054	3,054	1,927
Pensions costs (DC)	-	1,265	1,265	769
Pensions costs (other)	-	2,748	2,748	2,290
<b>Total staff costs</b>	<b>1,643</b>	<b>88,795</b>	<b>90,438</b>	<b>70,958</b>

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

The average number of employees in the year was 5 (2019 - 5) and there were no employees with emoluments above £60,000. The total amount paid to key management personnel was £35,981 (2019: £34,473)

Volunteers assisted staff with research, campaigns and communications work.

#### 4. Tangible Fixed Assets

	Office equipment
<b>Cost:</b>	£
At 1 April 2019	6,404
Additions	2,332
Disposals	-
At 31 March 2020	<u>8,736</u>
<b>Depreciation:</b>	
At 1 April 2019	5,214
On disposals	-
Charge for period	1,165
At 31 March 2020	<u>6,379</u>
<b>Net Book Value:</b>	
At 31 March 2020	<u>2,357</u>
At 31 March 2019	<u>1,190</u>

#### 5. Debtors

	2020	2019
	£	£
Trade debtors	9,716	21,528
Prepayments and accrued income	22,804	184
Other debtors	3,262	2,258
	<u>35,782</u>	<u>23,970</u>

## Transform Scotland

### Notes to the Accounts (continued)

6. Creditors	2020	2019
<i>Amounts falling due within one year:</i>	£	£
Trade creditors	5,741	127
Tax & social security	3,980	3,053
Pensions	-	159
Accruals & deferred income	8,068	7,437
	<u>17,789</u>	<u>10,776</u>

7. Independent Examiner	2020	2019
	£	£
Remuneration of independent examiner	250	250
Accountancy and other services	2,663	2,725

### 8. Movement on Funds

	At 01/04/19	Incoming Resources	Outgoing Resources	Transfers	At 31/03/20
		£	£	£	
<b>Restricted funds:</b>					
Zebra crossings project (a)	-	5,500	(4,840)	-	660
#lovemybus project (b)	-	100,000	(82,123)	-	17,877
Rail decarbonisation research project (c)	-	7,975	(7,975)	-	-
Election influencing campaign (d)	-	32,242	(12,146)	-	20,096
	-	145,717	(107,084)	-	38,633
<b>Unrestricted funds:</b>					
Fixed assets fund (b)	1,190	-	(1,165)	2,332	2,357
General fund	70,633	110,155	(55,802)	(2,332)	122,654
<b>Total unrestricted funds</b>	<u>71,823</u>	<u>110,155</u>	<u>(56,967)</u>	<u>-</u>	<u>125,011</u>
<b>Total funds</b>	<u>71,823</u>	<u>255,872</u>	<u>(164,051)</u>	<u>-</u>	<u>163,644</u>

#### 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.
- (b) Funding from Stagecoach West Scotland and the Paths for All, Smarter Choices, Smarter Places fund to support a campaign, #lovemybus that aims to increase awareness, understanding and positive attitudes to bus travel.
- (c) A grant from the Paths for All, Smarter Choices, Smarter Places fund to support a project to inform options around the decarbonisation of Scotland's rail network.
- (d) Funding from the Foundation for Integrated Transport for Transform Scotland's 2021 Scottish Elections Influencing Campaign.
- (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.

# Transform Scotland

## Notes to the Accounts (continued)

### 9. Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Tangible fixed assets	-	2,357	2,357
Debtors	22,755	13,027	35,782
Cash at bank and in hand	25,548	117,746	143,294
Creditors	(9,670)	(8,119)	(17,789)
<b>Net assets at 31 March 2020</b>	<b>38,633</b>	<b>125,011</b>	<b>163,644</b>

### 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 (2019: nil)

### 11. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2019

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<b>Income from:</b>			
<i><b>Donations and legacies:</b></i>			
Grants	50,000	11,000	61,000
Donations	190	-	190
Membership fees	18,360	-	18,360
Supporters	1,124	-	1,124
<i><b>Charitable activities:</b></i>			
Consultancy and design work income	26,911	-	26,911
<i><b>Other trading activities:</b></i>			
Other design work income	13,370	-	13,370
<i><b>Investments:</b></i>			
Bank interest	39	-	39
<i><b>Other Income</b></i>	<u>650</u>	<u>-</u>	<u>650</u>
<b>Total</b>	<b>110,644</b>	<b>11,000</b>	<b>121,644</b>
<b>Expenditure on:</b>			
<i><b>Raising funds</b></i>	<u>16,460</u>	<u>-</u>	<u>16,460</u>
<i><b>Charitable activities</b></i>	<u>87,957</u>	<u>11,000</u>	<u>98,957</u>
<b>Total</b>	<b>104,417</b>	<b>11,000</b>	<b>115,417</b>
<b>Net income / (expenditure) for year</b>	<b>6,227</b>	<b>-</b>	<b>6,227</b>
<b>Net movement in funds</b>	<b>6,227</b>	<b>-</b>	<b>6,227</b>
<b>Funds brought forward</b>	<b>65,596</b>	<b>-</b>	<b>65,596</b>
<b>Funds carried forward</b>	<b>71,823</b>	<b>-</b>	<b>71,823</b>