

Charity Registration No. SC042687 (Scotland)

Company Registration No. (Scotland)

**CREATIVE CARBON SCOTLAND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# CREATIVE CARBON SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Morag Arnot (Treasurer)  
Mike Bonaventura  
Clare Harris (nominated by and  
representing the Scottish  
Contemporary Art Network)  
Lewis Hetherington  
Amanda Liddle (nominated by and  
representing the Federation of  
Scottish Theatre)(Secretary)  
Ragne Lowe  
Matthew Rate  
Karen Ridgewell  
Gary Stewart (nominated by and  
representing Festivals  
Edinburgh)(Convenor)

### Secretary

Amanda Liddle (Federation of Scottish Theatre)

### Charity number (Scotland)

SC042687

### Registered office

Room 9/50  
City Chambers  
High Street  
Edinburgh  
EH1 1YJ

### Independent examiner

McFadden Associates Limited  
19 Rutland Square  
Edinburgh  
EH1 2BB

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# CREATIVE CARBON SCOTLAND

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# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2020

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The Trustees present their report and accounts for the year ending 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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) (effective 1 January 2019)".

This period for Creative Carbon Scotland was very busy with the continuation of our successful work supporting Scotland's main arts organisations measuring and reporting their carbon emissions and embedding Carbon Management Planning, as well as the increasingly successful Green Arts Initiative; our work with the Edinburgh Festivals on their engagement of their audiences and artists with environmental sustainability; and our now well-established and growing area of work culture/*SHIFT*, all described in more detail below.

Activities funded with existing multi-year awards made by Creative Scotland, the Scottish Government and the European Union's Creative Europe programme continued and contracts for services with organisations including SEPA, Scottish Natural Heritage, Keep Scotland Beautiful and Creative Scotland demonstrated the growing demand for our work and the confidence placed in us.

2019/20 was the second of three years of Regular Funding from Creative Scotland, enabling us to plan up to 31 March 2021. This period also constituted months 7-18 of the 30-month [Cultural Adaptations](#) project for which Creative Europe awarded us €200,000; CCS leads this innovative project in which we and cultural partners in Dublin, Gothenburg and Ghent work with our local authorities (and in our case Climate Ready Clyde, a wider consortium working across the whole of the Glasgow City Region) to help cultural organisations develop climate change adaptation strategies and to run 'embedded artist projects' together. The Scottish Government also committed funds to this project, in further demonstration of their interest in our work. Our collaboration with Climate Ready Clyde led to CCS's involvement in the EIT Climate-KIC funded project Clyde Rebuilt, which got under way in March 2020.

We continued to run the Carbon Management Planning programme for Creative Scotland; their contract for this recognises the importance of our carbon emissions reduction work. Creative Scotland also commissioned us to research and report on ways the Scottish screen industries could increase sustainability. We also continued throughout this year to fulfil our contract with the Scottish Government to work with Bike for Good in documenting the [VeloCommunities Project](#) in Glasgow, and we embarked on the Interreg-funded [Seas of the Outer Hebrides](#) project with Scottish Natural Heritage to support the inclusion of a creative approach to engaging communities in the development of a local marine conservation plan.

Our Green Arts Initiative benefited from sponsorship this year by Good Energy, with match funding from Arts & Business Scotland. We were also fortunate to receive donations from Assembly Festival, Hawkins Brown and the William Grant Foundation.

None of the work to date could have taken place without the financial support of Creative Scotland, in-kind support from the City of Edinburgh Council's Culture Service and the very fulsome support of particularly Festivals Edinburgh, but also the Federation of Scottish Theatre and Scottish Contemporary Art Network. We thank our partners for their generous support and look forward to continuing these relationships over the coming year. I would also like to thank my fellow Trustees and our staff who over the year included Lewis Coenen-Rowe, Katherine Denney, Mike Elm, Amanda Grimm, Gemma Lawrence, Fiona MacLennan, Caro Overy, Catriona Patterson, Kimberley Tooke, Ben Twist and Alexis Woolley and our book-keeper Alison Thorburn for their hard and committed work during this busy period.

#### **Objectives and activities**

CCS' charitable purposes are:

- a. 'to advance the environmentally sustainable development of culture (including the arts, culture, heritage and science); and
- b. To advance the promotion of environmentally sustainable development by cultural organisations in Scotland.'

'Sustainable development' is defined as 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs'.

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# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2020*

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### **Achievements and performance**

#### **Carbon Reduction and Organisational work**

##### **Carbon Reduction Project**

In 2019/20, Creative Carbon Scotland provided support and managed the submission process for organisations receiving Regular Funding from Creative Scotland (RFOs) which are required to report on their carbon emissions and carbon management planning annually. Building on previous success, 116 RFOs provided emissions data and an update on their Carbon Management Plans, in some cases increasing their ambition from the previous year. In 2019, we combined the emissions reporting and Carbon Management Plan updates into one survey hosted on Survey Monkey, allowing us to provide integrated feedback. This meant we could look at an organisation's Carbon Management Plan in the context of their reported carbon footprint. We provided a two-page report to each organisation including a pie chart breakdown of their reported carbon footprint and feedback on their Carbon Management Plan and provided feedback to Creative Scotland on RFOs' progress. We increased engagement with Creative Scotland throughout the process, providing workshops for Lead Officers to build their own environmental understanding and leadership, allowing them to better support RFOs with their environmental work.

Organisations receiving funding from City of Edinburgh Council were for the first time required to provide a Carbon Management Plan. While some of these organisations are RFOs and some are Edinburgh Festivals, others had little or no previous experience of carbon management planning. While we provided workshops to support organisations, there were a small number of volunteer-led organisations which didn't engage with the process, so in 2020 we will work closely with the Culture Service and aim to provide additional and earlier support targeted to these organisations.

In January-March 2020, we worked with Museums Galleries Scotland to help their Senior Management, Board, and wider staff to collectively consider how to better integrate thinking on climate change into their business and processes. We delivered a workshop for Senior Management and Board and a workshop for all Museums Galleries Scotland staff.

We continued to promote use of our unique web-based tool to track travel-related carbon emissions, [www.claimexpenses.com](http://www.claimexpenses.com). The tool is in continual development and the commercial subscription service has continued into its second year with a much-subsidised rate of £40 still available to all Scottish arts organisations from January 2020. Around 60 users have continued to subscribe in 2020.

Our project to investigate measures to promote sustainability in screen production in Scotland resulted in a draft report with recommendations being delivered to Screen Scotland in early 2020: a final version was submitted after the year end. We continue to cooperate with BAFTA to explore ways to enhance measures such as the use of the carbon measuring tool ALBERT for the screen industry.

We are responding to a number of recent requests from UK and international arts organisations for help to enable their members to assess their carbon footprint and hope to develop improved online methods of calculating emissions which we can make available widely.

##### **Green Arts Initiative**

The Green Arts Initiative continued to grow and develop, with new members joining as well as the careful removal of some members who were no longer engaging with the initiative. There are now 250 members. Our fifth annual [GAI conference](#), themed 'In the event of a [climate] emergency...' was held in Edinburgh in October and was a sold-out event with over 150 attendees. Sessions addressed EDI, adaptation, carbon management, and leadership, with keynotes from artist Simon Gall and Susie Townend (Head of Climate Change within the Policy Unit of the Scottish Government's Decarbonisation Division). The [2019/20 Green Arts Initiative report](#) was produced from data collected from members, and launched on the third annual [#GreenArts Day](#) alongside new [case studies](#) drawn from members. We also instituted a monthly Green Arts Online Meetup for members to discuss particular issues they are dealing with, set up a [Facebook Group](#), and started creating new detailed [Guides](#) for the website.

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Edinburgh Festivals**

We continued our strategic work with the Edinburgh Festivals, providing a dedicated member of staff (0.5FTE) to Festivals Edinburgh as their Environmental Sustainability Officer. We encouraged and supported the Festivals to agree a Carbon Reduction Route Map, outlining how they could reduce their Festivals' footprints to net zero by 2030, and secured a commitment from Festivals to produce Carbon Reduction Plans, detailing how they will meet this target. We delivered several presentations on the Festivals' carbon reduction work, including at a Fringe venue managers' meeting, a Circular Economy workshop organised by City of Edinburgh Council and Zero Waste Scotland, and the Green Arts Conference, in order to demonstrate that climate change is now a key concern and area of work for the Festivals. We helped establish a new forum for joint carbon reduction work between the Festivals, the University of Edinburgh and City of Edinburgh Council, and co-organised three meetings of this group. We co-organised the [Sustainable Fringe Awards](#) and hosted the reception at which winners were announced as part of the Fringe Central Events Programme. We also hosted a [quest blog](#) from one of the winners.

Finally, we continued to push forward a reusable cup scheme for the Festivals, which would have been piloted at the Edinburgh Science Festival in April 2020, had the Festival not been cancelled due to Covid-19.

### **culture/SHIFT**

#### **VeloCommunities**

We continued work on the VeloCommunities embedded artist project, working with theatre-maker Lewis Hetherington and filmmaker Geraldine Heaney, and cycling charity Bike for Good to develop and produce a film which creatively documented the activities at their hub in south Glasgow and explored the connections between cycling and climate change. Building on the short film produced in the previous year, the artists developed relationships with a wider group of participants and explored key themes relating to barriers to active travel faced by people from ethnic minorities; climate justice; and the role of communities in tackling climate change. The final film was launched at a celebratory community event at the Southside Hub in October 2019. As well as showing to an audience of 120 people on the day, the film was also screened at the International Healthy Streets Summit, Creative Carbon Scotland's Green Arts Conference, and the Climate Challenge Fund Annual Gathering – meaning it reached a wide audience including community organisers, cultural organisations and policy-makers, estimated at 200 people. There is now a [case study](#) detailing the project in our Library of Creative Sustainability.

#### **Seas of the Outer Hebrides (SEASOH)**

Following a research visit to the Outer Hebrides in July, we led on the delivery of a programme of creative community engagement events partnering with the Hebridean International Film Festival in September. Alongside film screenings based on relevant environment topics, the SEASOH team held conversations with community members about what was important to them about the sea and who should be involved in the management of the seas in the Outer Hebrides, as well as creative activities where participants contributed drawings to a short animation produced following the festival. Building on the learning from this pilot, we led on a second series of events over the winter half term working in collaboration two visual artists based in Lewis and North Uist, to further understand community priorities for the management of the marine environment, complemented by an online community survey. We have since been working with Scottish Natural Heritage to source funds for CCS's continuing involvement in the project.

#### **Library of Creative Sustainability**

We have continued to grow the Library of Creative Sustainability with the researching and publishing of eight new case studies on the website. Case studies range from historic examples such as Mierle Laderman Ukeles's [Maintenance Art](#) designed to highlight the hidden labour of New York City's sanitation department to contemporary projects in Scotland engaging with themes of [peatland restoration](#), [nature conservation](#) and [urban green space](#). We have continued to promote this resource through guest blogs on sustainability website such as the Scottish Wildlife Trust and Greenspace Scotland.

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Green Tease**

Nine [Green Tease](#) events were hosted in the 2019/20 financial year, including an event that tied in with our research on climate change [adaptation in the visual arts](#), a whole day event at the Hutton Institute's Glensaugh research farm, and an event commencing discussion on the role of arts and culture at COP26. A number of these events were recorded or filmed, and we hope to increase this number in the future. Events varied widely in size, ranging from 15 to 90 participants. Locations included Aberdeenshire, Edinburgh, Glasgow and Paisley. We instituted a new [Green Tease Database](#) where members of the network could publicly display their interests and expertise and seek out new collaborators for their own work. We also developed a plan for [Green Tease Online Meetups](#) - these began taking place in early 2021 and will continue on a regular basis. Green Tease events continue to feed into other areas of work, setting the stage for ongoing work with the Hutton Institute and Stop Climate Chaos Scotland, and feeding into new resources such as our [Guide to Climate Justice](#).

### **Clyde Rebuilt**

During the year the CCS Director helped develop an application to EIT Climate KIC, the EU's climate innovation hub, with Climate Ready Clyde (a consortium of public bodies working on climate change adaptation for the Glasgow City Region) and Paul Watkiss Associates (an economics consultancy focusing on adaptation). The application was successful and in March work started on Clyde Rebuilt, a 'Deep Demonstrator' project to learn how to achieve transformational change in the approach to adaptation by working on a systemic level.

### **Structures**

This area of work focuses on influencing and changing the organisations and groups which shape how the cultural sector and society more generally works, aiming to enable the sector to fulfil its role in achieving the transition to a sustainable society.

### **Green Arts Initiative Ireland**

We formed a partnership with Theatre Forum in the Republic of Ireland to help them create the Green Arts Initiative Ireland, a sister group to our own GAI. The CCS Director spoke at a launch event in Dublin and we provided advice and support in the development of various resources for the Theatre Forum website. Irish users are also free to access the CCS website.

**The Informal European Theatre Meeting**, a network of European theatre organisations, approached CCS seeking our services in providing training materials and a methodology for its members. Although IETM can no longer afford this as a result of the COVID-19, a related network has taken over the project which we hope will take place in 2020/21.

**Presentations and talks** The CCS Director gave presentations and talks to a number of relevant organisations and groups, including: a dance conference in the Nordic countries (Stretch Turku – by video); a public event as part of the Edinburgh International Festival; a workshop held by Oxford Cultural Leaders; the Board of Creative Scotland; an event promoted by the Gulbenkian Foundation on the civic role of the arts; and the Scottish Drama Training Network. He also worked with the Boards of both Festivals Edinburgh and the Centre for the Moving Image to help them increase their ambition in their climate change work, lectured students at the Royal Conservatoire of Scotland and attended meetings of the RCS' Sustainability Committee, and gave a presentation to the Scottish Government's Climate Challenge Fund Annual Gathering. Two other talks in Portugal and Canada were postponed and cancelled respectively owing to the pandemic.

**Training for Creative Scotland** During the year the CCS Director ran workshops in Edinburgh, Glasgow, Dundee, Aberdeen and Inverness with senior staff from RFOs and Creative Scotland Lead Officers, highlighting the increased carbon reduction targets set in the 2019 Climate Change Act and looking at longer-term and strategic work that the sector could be doing. Subsequently he led drop-in sessions for Creative Scotland Lead Officers to help them prepare for their Annual Review meetings with RFOs, ensuring they were clear about both the context and the reports each RFO had received on their Carbon Management Plans.

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### Communications and Partnerships

#### Website and social media

Following the success of our second #GreenArts Day in March 2019, which showed a deeper level of engagement from the Green Arts community, our #GreenArts Day 2020 on 18 March enjoyed very good engagement levels on Twitter and Facebook, despite the circumstances in which it occurred with many individuals on furlough and organisations closed due to COVID-19.

Our website's page views increased by around 20% in 2019/20 compared to the previous year, averaging 3,500 visitors per month, with our Green Arts Initiative and Green Tease events providing popular entry points. Our following on our various social media channels (Twitter, Facebook, Instagram and LinkedIn) has continued to grow steadily and become more diverse resulting in greater sharing by other individuals, organisations and networks. We expect this trend to continue through 2020/21 with improved strategy and planning for these areas.

We achieved some coverage or mentions in the major publications e.g. The Scotsman during [festival season 2019](#), via academic supporters e.g. University of Edinburgh's department of Social Responsibility and Sustainability [2019 Fringe sustainability review](#), via founding organisation, Festivals Edinburgh, again on [sustainability during the festivals](#), and via other outlets e.g. eco-age, also on [sustainability at the fringe / fringe awards](#). In May 2019, our media release announcing [Good Energy's sponsorship deal with us](#) was noted in the Herald Scotland. Following our fifth Green Arts Conference, which took place in October 2019, Catriona Patterson contributed a [blog piece](#) to Creative Scotland.

We have had a lift in the number of invitations to national and international conferences or to participate in webinars. We mostly choose to deliver talks remotely or via pre-recorded video for such events, e.g. *STRETCH 2019* (Finland) and *58th Pearle Conference 2019* (Portugal) but they certainly prove to be useful resources for us while also building our networks and visibility.

#### Cultural Adaptations project

Following Creative Carbon Scotland's hosting of the first of four transnational meetings in Glasgow in March 2019, the Cultural Adaptations project continued to develop over the 2019/2020 year. In November 2019 the second of these meetings took place in Gothenburg, Sweden, consisting of a number of workshops, innovation and cultural exchange, and transnational networking. Participants included members of the local region, as well as cultural partners, adaptation partners and embedded artists from Scotland, Ireland and Belgium. In mid-March 2020, the third of these meetings was significantly disrupted by the COVID-19 pandemic, with some partners and participants unable to travel to attend and the programme curtailed by the sudden closure of public buildings and cultural institutions. Parts of the programme were instead delivered digitally at a later date. Throughout the year, development of the project digital resource continued, including the publication of resources on adaptation, the valuation of culture in cities, reports on the transnational meetings and multiple project blogs from project participants. More information on the project can be found at <https://www.culturaladaptations.com/>.

#### Stand Up for Your Planet!

CCS was invited by Assembly Festival to be the beneficiaries of Stand Up for Your Planet, a comedy night at the Edinburgh Festival Fringe in August 2019. A very high-profile roster of comedians performed free of charge to a sell-out crowd of over 800, not only raising a large amount of money for CCS but also strongly increasing our profile amongst both artists and audience members.



# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

### Environmental Policy and Impacts

Creative Carbon Scotland has a clear environmental sustainability policy and runs a near paperless office using efficient laptop computers. Our staff work flexibly between various home and small office locations. For 2019-20, in the 11 months before lockdown this was estimated to have increased to 2.5 FTE for home working in addition to 3 FTE in Waverley Court and City Chambers offices run by the City of Edinburgh Council. For the month of March, all 5.5 FTE working hours occurred at home. We have no control over utilities emissions within Waverley Court or City Chambers but have been able to optimise our overall utilities emissions by working in more efficient smaller spaces.

Home electricity and heating emissions have again been estimated for 2019-20 using a modified version of Creative Carbon Scotland's Tenant Energy Toolbox, which allows calculation of energy use based on hours of work and equipment used.

Waverley Court and City Chambers emissions have been estimated on the same basis as 2017-18 using data provided by the facilities management team for total energy and water use and again based on an approximate use of 3 FTE desks out of a total of 1885 desks between April 2019 and February 2020.

Waste and landfill are estimated on the same basis as 2017-18 assuming 2 x 4kg bags per month of both landfill and recycling waste are produced by the whole team. It is assumed that this will not have been substantially changed by work location.

Travel is recorded accurately using claimexpenses.com and includes travel by staff, freelancers and artists who are involved in our work and events. Travel is one of our major environmental impacts and we actively prioritise sustainable transport methods. In 2019-20, we reduced our travel mileage slightly despite several members of the team attending meetings in Europe for the Cultural Adaptations project. 100% of captured travel was by public transport including 3 short haul flights but the majority of our travel mileage and emissions resulted from European rail travel to transnational meetings.

	Tonnes CO2e				
	2019/20	2018-19	2017-18	2016-17	2015-16
Home Electricity	0.5	0.151	0.151	0.175	n/a
Waverley Court Electricity	1.5	1.699	1.699	1.366	2.391
Home heating	0.9	0.396	0.396	0.396	n/a
Waverley Court Gas	0.5	0.551	0.551	0.376	0.658
Waverley Court Water	0.022	0.025	0.025	0.017	0.029
Waste to landfill (estimated)	0.044	0.048	0.048	0.048	0.048
Recycling (estimated)	0.0018	0.002	0.002	0.002	0.002
Travel total	2.015	2.561	1.067	1.172	2.138
<b>Total annual emissions</b>	<b>5.48</b>	<b>5.43</b>	<b>3.79</b>	<b>3.38</b>	<b>5.27</b>

**Our total carbon emissions for 2019-20 are 5.48 tonnes CO2e**

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### Financial review

CCS received continuing financial support from Creative Scotland in the shape of the second of three annual awards of £150,000 under the 2018-21 RFO programme. In addition, CCS continued to receive in-kind support from the City of Edinburgh Council in the form of desk space and various facilities at City Chambers and at Waverley Court: this support is valued at £12,000 per annum. The SCIO earned income from a range of sources, received sponsorship from the renewable energy company Good Energy, with match-funding from Arts & Business Scotland, and received donations - the major one from Assembly Festival as the result of a benefit gig.

The accounts show income of £309,076 and expenditure of £297,049, producing a surplus for the year of £12,027. Within these sums, restricted funds were reduced by £31,409 due to expenditure on the relevant projects, whilst unrestricted funds increased by £43,436. The balance of funds at the end of the year was £204,582, of which £88,119 are restricted cash funds. The charity's unrestricted funds therefore total £116,463.

The charity's unrestricted reserves continue to meet the threshold set in the reserves policy as the amount sufficient to cover three months of usual expenditure, allowing for an orderly winding-up or time to raise additional funding. The Board therefore, recognising the high demand for the charity's work and the subsequent pressure on the staff, agreed to allocate up to £40,000 from reserves to be spent in 2020/21, permitting new staff to be recruited and a staffing re-organisation.

The Trustees assess the major risks to which the charity is exposed at each Board meeting and are satisfied that the systems are in place to mitigate exposure to these risks.

### Post year-end events

Just before the year end the COVID-19 pandemic struck and the charity therefore introduced a Working From Home policy. One project, Seas of the Outer Hebrides, has been delayed but others are continuing as expected, albeit with some practical challenges. In recognition of the implications of the pandemic the Board is keen to increase or maintain the charity's reserves to above the level required by the reserves policy, and the director reviewed the annual budget accordingly.

### Structure, governance and management

Creative Carbon Scotland (CCS) is a single tier Scottish Charitable Incorporated Organisation (SCIO) whose members are all therefore Trustees. Trustees during the period were:

Morag Arnot (Treasurer)

Mike Bonaventura

Clare Harris (nominated by and representing the Scottish Contemporary Art Network)

Lewis Hetherington

Amanda Liddle (nominated by and representing the Federation of Scottish Theatre)(Secretary)

Ragne Lowe

Matthew Rate

Karen Ridgewell

Gary Stewart (nominated by and representing Festivals Edinburgh)(Convenor)

The Board meets a minimum of four times per financial year and reviews an updated risk register for the SCIO at each Board meeting.

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

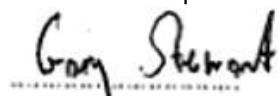
*FOR THE YEAR ENDED 31 MARCH 2020*

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### Staffing

- Lewis Coenen-Rowe was employed from July onwards for four days per week (80% FTE) as Green Arts, Networks and Programming Officer.
- Katherine Denney was employed from July onwards as Communications Manager for three days per week (60% FTE), plus an additional one day per month to work on the Cultural Adaptations project funded by Creative Europe.
- Mike Elm was employed until July as Digital Communications Officer for three days per week (60% FTE), plus an additional one day per month to work on the Cultural Adaptations project funded by Creative Europe.
- Amanda Grimm was employed from May onwards for two-and-a-half days per week (50% FTE) as Environmental Sustainability Officer, wholly seconded to Festivals Edinburgh.
- Gemma Lawrence was employed as full time Culture/SHIFT Producer throughout the year.
- Fiona MacLennan was employed as Carbon Reduction Project Manager for one day per week (20% FTE) throughout the year.
- Caro Overy was employed as Carbon Management Planning Officer for two days per week (40% FTE) from June onwards.
- Catriona Patterson was employed as Green Arts Project Manager full time throughout the year. She dedicated two days per week to the Cultural Adaptations project funded by Creative Europe.
- Kimberley Tooke was employed as Communications Officer for the Clyde Rebuilt project for one day per week (20%FTE) from March 2020.
- The Director Ben Twist was employed for four days per week (80% FTE) throughout the year.
- Alexis Woolley was employed as General Manager for two days per week (40% FTE) for nine months and three days per week (60% FTE) from 1 January 2020. She was employed throughout the year for an additional half a day per week to work on the Cultural Adaptations project funded by Creative Europe.

The trustees' report was approved by the Board of Trustees.



**Gary Stewart (nominated by and representing Festivals Edinburgh)(Convenor)**

Trustee

Dated: 24 November 2020

# CREATIVE CARBON SCOTLAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CREATIVE CARBON SCOTLAND

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I report on the financial statements of the charity for the year ended 31 March 2020, which are set out on pages 10 to 19.

#### **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 and the Charities Accounts (Scotland) Regulations 2006, and they 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 our attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Stewart CA

19 Rutland Square  
Edinburgh  
EH1 2BB

Dated: 24 November 2020

# CREATIVE CARBON SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

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		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	23,344	-	23,344	12,830	-	12,830
Charitable activities	4	253,151	32,500	285,651	224,157	155,993	380,150
Investments	5	81	-	81	37	-	37
Other income	6	-	-	-	4,370	-	4,370
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		276,576	32,500	309,076	241,394	155,993	397,387
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>							
Charitable activities	7	233,140	63,909	297,049	214,072	38,457	252,529
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		43,436	(31,409)	12,027	27,322	117,536	144,858
Fund balances at 1 April 2019		73,027	119,528	192,555	45,705	1,992	47,697
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2020</b>		116,463	88,119	204,582	73,027	119,528	192,555
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

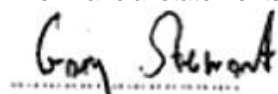
All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CREATIVE CARBON SCOTLAND**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Current assets</b>					
Trade and other receivables	12	38,507		7,945	
Cash at bank and in hand		196,061		216,616	
		234,568		224,561	
<b>Current liabilities</b>	13	(29,986)		(32,006)	
Net current assets			204,582		192,555
<b>Income funds</b>					
Restricted funds	14		88,119		119,528
Unrestricted funds			116,463		73,027
			204,582		192,555

The financial statements were approved by the Trustees on 24 November 2020



Gary Stewart (nominated by and representing Festivals Edinburgh)(Convenor)  
**Trustee**

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2020**

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### 1 Accounting policies

#### Charity information

Creative Carbon Scotland is a Scottish Charitable Incorporated Organisation. The registered office is Room 9/50, City Chambers, High Street, Edinburgh, EH1 1YJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of supporting Creative Carbon Scotland and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support Creative Carbon Scotland's activities. These costs have been allocated on the basis of time spent by staff on each activity.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	33.33% straight line
Plant and machinery	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.13 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	<b>£</b>	£
Donations and gifts	<u>23,344</u>	<u>12,830</u>

### 4 Charitable activities

	<b>Earned Income 2020</b>	<b>Creative Scotland 2020</b>	<b>Total 2020</b>	<b>Earned Income 2019</b>	<b>Creative Scotland 2019</b>	<b>Total 2019</b>
	£	£	£	£	£	£
Sales within charitable activities	66,501	-	66,501	50,286	-	50,286
Performance related grants	<u>-</u>	<u>219,150</u>	<u>219,150</u>	<u>-</u>	<u>329,864</u>	<u>329,864</u>
	<u>66,501</u>	<u>219,150</u>	<u>285,651</u>	<u>50,286</u>	<u>329,864</u>	<u>380,150</u>
Analysis by fund						
Unrestricted funds	66,501	186,650	253,151	50,286	173,871	224,157
Restricted funds	<u>-</u>	<u>32,500</u>	<u>32,500</u>	<u>-</u>	<u>155,993</u>	<u>155,993</u>
	<u>66,501</u>	<u>219,150</u>	<u>285,651</u>	<u>50,286</u>	<u>329,864</u>	<u>380,150</u>

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	<b>£</b>	£
Interest receivable	<u>81</u>	<u>37</u>

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 6 Other income

	<b>Total</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Other income	-	4,370

### 7 Charitable activities

	<b>2020</b>	<b>2019</b>
	£	£
Staff costs	182,526	156,542
Support to the sector	26,006	10,990
Culture/SHIFT projects	17,915	32,142
Strategic Development and Research	55	577
Marketing and Communications	448	1,852
EUCAN	46,149	26,730
	<u>273,099</u>	<u>228,833</u>
Share of support costs (see note 8)	23,019	22,486
Share of governance costs (see note 8)	931	1,210
	<u>297,049</u>	<u>252,529</u>
<b>Analysis by fund</b>		
Unrestricted funds	233,140	214,072
Restricted funds	63,909	38,457
	<u>297,049</u>	<u>252,529</u>

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 8 Support costs

	Support costs	Governance costs	2020 Support costs		Governance costs	2019
	£	£	£	£	£	£
Rent	12,000	-	12,000	13,860	-	13,860
Insurance	1,150	-	1,150	578	-	578
Repairs and maintenance	2,861	-	2,861	1,602	-	1,602
Travel expenses	1,632	-	1,632	1,551	-	1,551
Consultancy fees	3,660	-	3,660	3,860	-	3,860
Sundry expenses	912	-	912	215	-	215
Subscriptions	718	-	718	742	-	742
Bank charges	86	-	86	78	-	78
Accountancy	-	931	931	-	960	960
Legal and professional	-	-	-	-	250	250
	<u>23,019</u>	<u>931</u>	<u>23,950</u>	<u>22,486</u>	<u>1,210</u>	<u>23,696</u>
Analysed between Charitable activities	<u>23,019</u>	<u>931</u>	<u>23,950</u>	<u>22,486</u>	<u>1,210</u>	<u>23,696</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Organisation	<u>9</u>	<u>7</u>

#### Employment costs

	2020 £	2019 £
Wages and salaries	167,999	144,228
Social security costs	10,173	8,665
Other pension costs	4,354	3,649
	<u>182,526</u>	<u>156,542</u>

There were no employees whose annual remuneration was £60,000 or more.

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 11 Key management personnel

The key management personnel of the charity, comprise the Director. The total employee benefits of the key management personnel of the charity were £38,472 (2019: £36,909).

#### 12 Trade and other receivables

	2020	2019
Amounts falling due within one year:	£	£
Trade receivables	36,825	7,611
Other receivables	1,055	5
Prepayments and accrued income	627	329
	<u>38,507</u>	<u>7,945</u>

#### 13 Current liabilities

	2020	2019
	£	£
Other taxation and social security	4,056	3,195
Trade payables	2,672	12,106
Other payables	2,060	9,388
Accruals and deferred income	21,198	7,317
	<u>29,986</u>	<u>32,006</u>

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 31 March 2020
	£	£	£	£	£	£	£
EUCAN	-	123,493	(38,457)	85,036	-	(63,909)	21,127
Scottish Government	-	32,500	-	32,500	32,500	-	65,000
City of Edinburgh Council	1,992	-	-	1,992	-	-	1,992
	<u>1,992</u>	<u>155,993</u>	<u>(38,457)</u>	<u>119,528</u>	<u>32,500</u>	<u>(63,909)</u>	<u>88,119</u>

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 15 Analysis of net assets between funds

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total 2019 £</b>
Fund balances at 31 March 2020 are represented by:						
Current assets/(liabilities)	116,463	88,119	204,582	73,027	119,528	192,555
	<u>116,463</u>	<u>88,119</u>	<u>204,582</u>	<u>73,027</u>	<u>119,528</u>	<u>192,555</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).