

Charity Registration No. SC042687 (Scotland)

Company Registration No. (Scotland)

**CREATIVE CARBON SCOTLAND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CREATIVE CARBON SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Morag Arnot (Treasurer)(stepped down March 2022)
	Mike Bonaventura (stepped down December 2021)
	Lewis Hetherington
	Amanda Liddle (nominated by and representing the Federation of Scottish Theatre)(Secretary)(stepped down August 2021)
	Ragne Low
	Emma Nicolson (nominated by Scottish Contemporary Art Network as a representative of the visual arts community)
	Matthew Rate
	Karen Ridgewell
	Gary Stewart (nominated by and representing Festivals Edinburgh)(Convenor)
	Fiona Sturgeon Shea (nominated by and representing the Federation of Scottish Theatre)(Secretary)(from August 2021)
<b>Secretary</b>	Amanda Liddle (Federation of Scottish Theatre)
<b>Charity number (Scotland)</b>	SC042687
<b>Registered office</b>	Room 9/50 City Chambers High Street Edinburgh EH1 1YJ
<b>Independent examiner</b>	McFadden Associates Limited 19 Rutland Square Edinburgh EH1 2BB

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# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their report and accounts for the year ending 31 March 2022.

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 constitution, 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 was very busy for Creative Carbon Scotland (CCS), despite the ongoing pandemic and the continuing requirement for home working for much of the year. We delivered nearly all activity virtually, consolidating our knowledge and technical skills as we met high demand for our services and events. Online delivery saw us continue to attract enquiries and participants from a wider geographical range, not only across but beyond Scotland. A significant area of development for CCS was and continues to be understanding digital accessibility.

2020-21 was the last 12 months of our three-year Regular Funding award from Creative Scotland and we welcomed their extension of funding for 2021-22 which enabled us to plan for and deliver activity up to March 2022.

With their additional support, we continued to run the Carbon Management Planning programme for Creative Scotland, a notable recognition of the importance of our carbon emissions reduction work. We also led a small project team working with Creative Scotland to develop its bold and ambitious Climate Emergency and Sustainability Plan, which places the creative and cultural sectors as key agents of change in the transformation to a sustainable Scotland; the plan will shape Creative Scotland's funding, policy and work until 2045, and ours as well.

During the year we were fortunate to receive a donation from Reliable Source Music.

We continued the Interreg-funded Seas of the Outer Hebrides project with NatureScot to support the inclusion of a creative approach to engaging communities in the development of a local marine conservation plan.

A major project throughout the year was creating and co-ordinating Climate Beacons for COP26, with the participating organisations funded principally by Creative Scotland, the Scottish Government and Museums, Galleries Scotland.

Other income-generating activity included our advisory role for the Green Arts Initiative Ireland, smaller projects with Scotland's arts and culture focused non-departmental public bodies, Zero Waste Scotland, the EU-funded CreaTures project and the European Theatre Forum, as well as delivering talks, workshops and training sessions to a range of audiences.

We are now mid-way through our three-year collaboration with an embedded University of Glasgow Doctoral Researcher who is developing an evaluation programme for culture/SHIFT projects; this will enable us to measure the impact of embedded artist projects and can be shared across the cultural and climate sectors in due course. This Collaborative Doctoral Award is funded by the Scottish Graduate School for Arts & Humanities.

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.

#### Objectives and activities

CCS's charitable purposes are:

- "To advance the environmentally sustainable development of culture (including the arts, culture, heritage and science); and
- 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'.

# CREATIVE CARBON SCOTLAND

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

FOR THE YEAR ENDED 31 MARCH 2022

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### Achievements and performance

#### Carbon reduction and organisational work

##### Carbon Reduction Project

In 2021-22 we continued to support Creative Scotland RFOs and organisations receiving cultural funding from City of Edinburgh Council with their emissions reporting and carbon management. Despite the ongoing challenges of the pandemic and related restrictions and the impacts on cultural organisations, **118 out of 121 Creative Scotland RFOs** reported their emissions and provided updates on their carbon management plans and 11 of the 13 organisations funded through City of Edinburgh Council provided their carbon management plans. We take this as an indication of ongoing engagement across the cultural sector in addressing the climate emergency. Building on our learning through Iain Philips' placement in 2020 opening up our use of Power BI to visualise data for individual organisations, we created and circulated *Pathways to Zero* reports to Creative Scotland RFOs. These reports were designed to show reported data over the past five years for organisations to reflect on their key emissions sources in conjunction with trajectories to net zero by 2030 and 2045, the aim being to highlight the scale of action required.

During the year we added to the tools and resources on our carbon management web pages, including providing a carbon budget calculator to support organisations considering their trajectory towards net zero.

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 commercial subscription service remains at the much-subsidised annual rate of £40 for all Scottish arts organisations; nearly all pre-pandemic subscribers retained their membership and we attracted a few new members.

##### Green Arts Initiative

The Green Arts Initiative grew to 350 members. Until December 2021 we continued to run Green Arts meet-ups online but due to dwindling attendance as the sector re-opened in-person activity we stopped this, instead producing a video message for GAI members in January 2022. Following a change in staff at the end of 2021 we have been working on a relaunch for the Green Arts Initiative. As part of this, in early 2022 we planned and executed a volunteer recruitment process for the Green Arts Steering Group, welcoming four new members with a wider diversity of perspectives from the sector to provide feedback and ideas as we further develop the GAI. Through strategic planning we identified the need to build peer leadership among GAI members, platforming good practice and nurturing connections between organisations with similar sustainability focus and concerns. We designed and circulated a survey to all GAI members, the results of which will help shape our training and resources offer. The Arts Resource Management Scotland (ARMS) group which has evolved from the Circular Arts Network has drawn on our support and will further develop their approach to a circular economy within culture with a research project.

##### 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. To prepare for environmental reporting on 2021-22 (work that will take place in 2022-23) a major focus of our activity has been developing a better understanding of the scope and extent of the emissions that festivals monitor and report on.

##### culture/SHIFT

In 2021-22 most Green Tease events continued to run online and addressed a range of themes including planning for COP26, arts and climate justice, and art/science collaborations. A network survey was conducted towards the end of the financial year, which revealed a core audience of arts practitioners and a growing audience of environmental research. Events had low levels of attendance from people with a disability or long-term health condition, and attendance at events was slightly less ethnically diverse than the Scottish average. This information has been used to tailor the data we collect from participants with a focus on socio-economic status, piloting pre-booking of BSL interpreters for live and online events and organising a series of events that deal explicitly with the experiences of discriminated groups in collaboration with relevant organisations. This work will continue in 2022-23 with an increased focus on the intersection of EDI (equality, diversity and inclusion) and climate justice.

# CREATIVE CARBON SCOTLAND

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

### FOR THE YEAR ENDED 31 MARCH 2022

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We continue to identify and publish new case studies for the Library of Creative Sustainability, and to promote the resource through social media and guest blogs. Relevant library articles were updated to better reflect climate justice and EDI dimensions of project and we prioritised developing new case studies that reflected climate justice themes.

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

We continued our partnership with NatureScot to support a series of creative engagement projects with local and national arts practitioners. This included delivering a series of online workshops with Taigh Chearsabhagh in summer 2021 and the development of a creative vision for the future of the seas over winter 2021-22.

#### Climate Beacons for COP26

We continued to deliver this major initiative with support from Scottish Government's Climate Change and Culture divisions, Creative Scotland, and Museums Galleries Scotland; a call for applications was published in April 2021 and the formal launch took place in June 2021. The highly successful project created seven 'Climate Beacons': new partnerships between cultural, climate and civic society organisations to engage the people of Scotland in the transition to a net zero nation. The Beacons were in Argyll, Caithness & East Sutherland, Fife, Inverclyde, Midlothian, the Outer Hebrides, and Tayside, giving the project a broad geographic and demographic reach. The project supported more than 40 organisations to be involved and more than 80 events and activities have been organised, attracting numerous audiences normally considered hard to reach with climate change public engagement. Our embedded PhD researcher conducted an in-depth evaluation which noted lasting changes for both participants and the organisations involved. The project was featured as an example of good practice in the Net Zero Nation strategy and the project was recognised by Angus Robertson MSP, Cabinet Secretary for the Constitution, External Affairs and Culture and Minister for Culture (now Minister for Transport) Jenny Gilruth MSP, and at the March 2022 Showcase event by Neil Gray MSP who took over from Jenny Gilruth.

#### Evaluation

PhD research Emma Hall undertook evaluation of the SEASOH and Climate Beacons projects to assist in developing a method for evaluating the impact of our culture/SHIFT programme and the success of interventions at engaging communities and motivating sustainable change. Baseline surveys and a midway review of the Climate Beacons were conducted with 50% of survey respondents reporting that the project had been 'extremely' or 'very' influential on their thinking about climate change, and partners reporting similar levels of positive impacts within their organisations. The work is expected to conclude in 2023.

#### Strategy

This area of work focuses on influencing and changing the organisations and groups that 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.

The CCS director contributed to the Federation of Scottish Theatre's Strategy group on environmental sustainability and to the RFO sector support network. Teaching and training talks to Royal Conservatoire of Scotland students and various others have been delivered by the director and other members of staff.

The director provided support to staff at the Arts Council of Wales/Wales Arts International and gave a presentation to members of the ACW board and senior staff about their organisation's role in addressing climate change.

The director worked with the communications team to convene and chair an ad hoc group of senior staff from the national collections institutions and their development bodies to consider how they could best respond to COP26 in November 2021. The group commissioned CCS to produce a short film *Climate Action Needs Culture* and run a successful online event during the COP. The group continues to meet.

The director worked with the programme lead-Transformation of Culture to lead the project developing the Climate Emergency & Sustainability Plan for Creative Scotland. During the year the director and general manager concluded the Cultural Adaptations European project by writing the report for Creative Europe.



# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Presentations and talks

With increasing regularity we are invited to give presentations, supply video talks and sit on panels at events, conferences and meetings within Scotland and Europe; in 2021-22 these have taken place online and included a Royal Geographical Society of Scotland/Creative Scotland Climate Emergency Summit, a panel discussion with the Scottish Council for Voluntary Organisations, sessions for the Green Arts Initiative Ireland and the Canadian Arts Summit.

### **Communications and partnerships**

#### Website and social media

In the year to March 2022, subscribers to the monthly CCS newsletter increased by 25% to exceed 1250 and 'open' rates are consistently above 50%. As we do no direct marketing of the newsletter this is strong evidence of increased interest in our work. There have been healthy gains in followers across all social media channels, and our website enjoyed a marked increase in visitors from the previous financial year, perhaps as a result of growing awareness of our work during COP26 in Glasgow. Unique page views were up by 38.85% (from 90,746 to 124,436) with the Climate Beacons page and the Green Arts Initiative page most popular.

Joyce MacMillan wrote a guest blog for the CCS website: [Scotland's Climate Assembly Report & the Cultural Sector](#) (7 July) in response to an event organised by Culture for Climate Scotland, an initiative started by then Green Arts and Festivals Edinburgh officer, Amanda Grimm.

Although the Cultural Adaptations project came to an end officially on 31 March 2021, we continue to monitor the dedicated Twitter and Facebook channels. Unsurprisingly, they have shown little growth, but have retained a following. A final regular newsletter was sent to 491 recipients on the anniversary of the project ending (31 March 2022), encouraging them to follow the partner organisations on their respective channels and to subscribe to the CCS newsletter. The newsletter had an open rate of 46.4%.

#### Media and PR

CCS had a successful year in terms of media coverage, due mainly to the Climate Beacons for COP26 launch in June and subsequent updates on activities. Articles appeared in The Stage, The Courier, Edinburgh News, Greenock Telegraph, Oban Times, the Midlothian Advertiser, and the Scottish Sun.

Our collaboration with Scottish cultural non-departmental public bodies – Creative Scotland, Museums Galleries Scotland, Historic Environment Scotland, National Galleries Scotland, the National Library of Scotland, and Scottish Libraries and Information Council – resulted in the creation of a short film narrated by Eunice Olumide OBE, a Scottish-Nigerian supermodel: [Climate Action Needs Culture](#). This is the most viewed film on our Vimeo channel – 937 views. The film was also featured in PR and on the sites of all the partners and was picked up in other places including [Daily Motion/MSN](#) and the [Orkney News](#).

*Herald Scotland* 'Agenda' invited Ben Twist to submit an opinion piece about how arts can help society tackle the climate crisis, which was published on 18 August 2021 – [Agenda: It's a cultural thing. How the arts can help us tackle the climate crisis](#). In the lead-up to or post COP26, there were also articles on the websites of Scotland.org (13 August; NB this article has since been [updated](#)) and [Salzburg Global](#) (27 August), plus a mention in a wider article for [The Ferret](#) (24 October).

Scotland's Climate Assembly had a group focused on culture on one of their weekends. We scripted and recorded a short video (they edited it) that was shown to group members. It was also embedded into [an RTE article where we were mentioned](#).

For Cultural Adaptations, Chris Fremantle and Leslie Mabon, independent evaluators, wrote a piece that was published on [Yale Climate Connections](#) (5 November).

Towards the end of 2021, the Boekman Foundation, a leading Dutch institute for arts, culture and related policy invited CCS to contribute a 'Scotland' chapter to a new e-book: [Towards sustainable arts: European best practices and policies](#), published in February 2022, explores how the creative sector is helping to achieve sustainability in seven European countries.

# CREATIVE CARBON SCOTLAND

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

### FOR THE YEAR ENDED 31 MARCH 2022

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Hyperlinks to the publications listed above can be supplied on request by email to [info@creativecarbonscotland.com](mailto:info@creativecarbonscotland.com).

While still early days, the addition of a public relations manager to our communications function appears to be a good strategic move. Early work on the short film and event at the COP paid off with increased contacts formed with the Scottish Government. Work started, and is continuing, on clarifying and unifying the language around CCS's purpose and aims.

#### International partnerships

This year has seen a number of strengthening international collaborations, not only within our transnational Creative Europe project Cultural Adaptations, but also via the IETM Satellite Meeting in Galway, with Theatre Forum Ireland around the establishment of the Green Arts Initiative for Ireland and working with Creative Ireland to develop and assess their Creative Climate fund.

We were part of the European SHIFT Culture partnership developing training and resources for cultural networks. Working with the cultural network partner organisations and Green Leisure, a sustainability organisation based in Netherlands, we facilitated the development of eco guidelines that the partner organisations intend to consolidate into an ecolabel for cultural network organisations. We are also part of the Institut Français Bureau du Théâtre et de la Danse project *Where To Land?* bringing together a European approach to sustainability in the performing arts. We provided expertise and presentations at early meetings in the early part of 2022 and will continue our collaboration in 2022-23.

#### 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 all worked from home throughout the year in line with the COVID protocols operated by our office host, but we have included office utility emissions here as we consider we are still responsible for them while that space is nominally ours.

Our reported 'CEC' utility emissions are estimated on the same basis we have used since 2017-18, based on an approximate 'normal' use of 1 FTE desk out of a total of roughly 615 workstations across City Chambers between April 2021 and March 2022. Electricity and gas usage are based on the previous year's figures for the City Chambers building as no updated figures are available.

Our water, waste, electricity and gas emissions from home were estimated for a total of 6.3 FTEs using the method we recommend to reporting cultural organisations, with average usage figures adjusted for our 37.5 hour working week as in the previous year. Our total energy emissions have decreased by 0.6t CO<sub>2</sub>e compared to the previous year. Recycled, landfill and food waste are estimated on a similar basis, using averages per FTE, and is roughly the same as for last year.

Travel is recorded accurately using [claimexpenses.com](https://claimexpenses.com) and includes travel by staff, freelancers and artists who are involved in our work and events. With a small number of in-person events taking place travel increased slightly by 0.36 tonnes in 2021-22 producing just 0.364 tonnes CO<sub>2</sub>e.



# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

We were pleased to receive our first *Pathways to Zero* report based on all the emissions data we have submitted since 2015-16. Taking 5 tonnes CO<sub>2</sub>e as our 2019 baseline we have adopted a carbon management plan with an initial target of achieving a 28% reduction by the end of next year. Overall, our total annual emissions have decreased by just over 0.2 tonnes CO<sub>2</sub>e compared to the previous year – this is a reduction of just under 53% on our 2019 baseline. This is largely due to the reduction in emissions achieved by working from home and using less external office space.

### Our total carbon emissions for 2021-2022 are 2.64 tonnes CO<sub>2</sub>e

#### CCS emissions                      Total CO<sub>2</sub>e (tonnes)

	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16
CEC Electricity	0.295	0.759	1.5	1.699	1.699	1.366	2.391
Home Electricity	0.427	0.59	0.5	0.151	0.151	0.175	
CEC Gas	0.644	0.897	0.5	0.551	0.551	0.376	0.658
Home Heating	0.73	0.36	0.9	0.396	0.396	0.396	
CEC Water	0.004	0.015	0.022	0.025	0.025	0.017	0.029
Home Water	0.029	0.061					
Waste to landfill (estimated)	0.125	0.14	0.044	0.048	0.048	0.048	0.048
Recycling (estimated)	0.019	0.021	0.0018	0.002	0.002	0.002	0.002
Food waste	0.016						
Travel	0.34901	0.001	2.015	2.561	1.067	1.172	2.138
<b>Total annual emissions</b>	<b>2.63801</b>	<b>2.844</b>	<b>5.4828</b>	<b>5.433</b>	<b>3.939</b>	<b>3.552</b>	<b>5.266</b>

#### Financial review

CCS received continuing financial support from Creative Scotland in the shape of a fourth annual award of £150,000 under the extended 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 though the pandemic precluded access: this support is valued at £12,000 per annum. The SCIO earned income from a range of sources and received a donation from Reliable Source Music.

The accounts show income of £498,548 and expenditure of £485,210, producing a surplus for the year of £13,338. Within these sums, restricted funds were reduced by £1,031 due to expenditure on the relevant projects, whilst unrestricted funds increased by £14,369. The balance of funds at the end of the year was £157,051, of which £2,754 are restricted cash funds. The charity's unrestricted funds therefore total £154,297.

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 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.

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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)(stepped down March 2022)

Mike Bonaventura (stepped down December 2021)

Lewis Hetherington

Amanda Liddle (nominated by and representing the Federation of Scottish Theatre)(Secretary)(stepped down August 2021)

Ragne Low

Emma Nicolson (nominated by Scottish Contemporary Art Network as a representative of the visual arts community)

Matthew Rate

Karen Ridgewell

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

Fiona Sturgeon Shea (nominated by and representing the Federation of Scottish Theatre)(Secretary)(from August 2021)

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

### Staffing

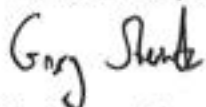
- Lynn Aylward was employed from October as PR manager at three days per week (60% FTE)
- Romane Boyer was employed full time from October as the green arts officer and seconded to Festivals Edinburgh for two-and-a-half days per week (50% FTE) as environmental sustainability officer
- Alice Buckner was employed to June 2021, when she moved to another organisation, at three days per week (60% FTE) as the administration and finance officer
- Lewis Coenen-Rowe was employed throughout the year for four days per week (80% FTE) as culture/SHIFT programme officer
- Katherine Denney was employed for three days per week (60% FTE) to October and two days per week (40% FTE) from November as the communications manager
- Amanda Grimm was employed full time to August, when she moved to another organisation, as the green arts officer and seconded to Festivals Edinburgh for two-and-a-half days per week (50% FTE) as environmental sustainability officer
- 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 to January for two days per week (40% FTE) as carbon management planning officer and thereafter for three days per week (60%FTE) as acting programme lead, Transformation of Culture
- Catriona Patterson was employed as programme lead, Transformation of Culture, full time, until October when she moved to another organisation
- Andrea Robinson was employed from October 2021 at three days per week (60% FTE), as the administration officer, leaving in March to take up a job in another organisation
- The director Ben Twist was employed for four and a half days per week (90% FTE) throughout the year
- Alexis Woolley was employed as general manager for three days per week (60% FTE) throughout the year
- Emma Hall continued to be integral to CCS as a PhD student funded through the Scottish Graduate School for the Arts and Humanities, in collaboration with the University of Glasgow

# CREATIVE CARBON SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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



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

Dated: 13 December 2022

# 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 2022, which are set out on pages 10 to 18.

#### **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: 13 December 2022

# CREATIVE CARBON SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income from:</u></b>							
Donations and legacies	3	13,144	-	13,144	16,804	-	16,804
Charitable activities	4	485,351	-	485,351	314,036	31,831	345,867
Investments	5	53	-	53	86	-	86
<b>Total income</b>		<b>498,548</b>	<b>-</b>	<b>498,548</b>	<b>330,926</b>	<b>31,831</b>	<b>362,757</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	484,179	1,031	485,210	307,461	116,165	423,626
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>14,369</b>	<b>(1,031)</b>	<b>13,338</b>	<b>23,465</b>	<b>(84,334)</b>	<b>(60,869)</b>
<b>Fund balances at 1 April 2021</b>		<b>139,928</b>	<b>3,785</b>	<b>143,713</b>	<b>116,463</b>	<b>88,119</b>	<b>204,582</b>
<b>Fund balances at 31 March 2022</b>		<b>154,297</b>	<b>2,754</b>	<b>157,051</b>	<b>139,928</b>	<b>3,785</b>	<b>143,713</b>

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.



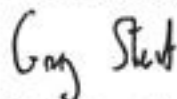
# CREATIVE CARBON SCOTLAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Trade and other receivables	11	17,093		76,317	
Cash at bank and in hand		181,451		156,430	
		<u>198,544</u>		<u>232,747</u>	
<b>Current liabilities</b>	12	(41,493)		(89,034)	
<b>Net current assets</b>			157,051		143,713
			<u>157,051</u>		<u>143,713</u>
<b>Income funds</b>					
Restricted funds	13		2,754		3,785
Unrestricted funds			154,297		139,928
			<u>157,051</u>		<u>143,713</u>

The financial statements were approved by the Trustees on 13 December 2022



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

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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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 2022

### 1 Accounting policies

(Continued)

#### 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 2022

### 1 Accounting policies

(Continued)

#### *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 2022

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	13,144	16,804

### 4 Charitable activities

	Earned Income 2022 £	Creative Scotland Grant 2022 £	Total 2022 £	Earned Income 2021 £	Creative Scotland Grant 2021 £	Total 2021 £
Sales within charitable activities	231,135	-	231,135	131,908	-	131,908
Performance related grants	-	254,216	254,216	-	213,959	213,959
	<u>231,135</u>	<u>254,216</u>	<u>485,351</u>	<u>131,908</u>	<u>213,959</u>	<u>345,867</u>
Analysis by fund						
Unrestricted funds	231,135	254,216	485,351	127,018	187,018	314,036
Restricted funds	-	-	-	4,890	26,941	31,831

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	53	86



# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	2022 £	2021 £
Staff costs	235,718	248,280
Support to the sector	45,396	14,028
Culture/SHIFT projects	140,989	30,529
Strategic Development and Research	33,596	8,454
Marketing and Communications	1,402	1,513
EUCAN	1,030	91,809
	<u>458,131</u>	<u>394,613</u>
Share of support costs (see note 7)	26,216	27,630
Share of governance costs (see note 7)	863	1,383
	<u>485,210</u>	<u>423,626</u>
<b>Analysis by fund</b>		
Unrestricted funds	484,179	307,461
Restricted funds	1,031	116,165
	<u>485,210</u>	<u>423,626</u>

### 7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Rent	12,422	-	12,422	15,928	-	15,928
Insurance	1,388	-	1,388	1,315	-	1,315
Repairs and maintenance	2,993	-	2,993	4,304	-	4,304
Postage & stationery	23	-	23	-	-	-
Travel expenses	255	-	255	255	-	255
Consultancy fees	4,313	-	4,313	3,900	-	3,900
Sundry expenses	3,970	-	3,970	1,192	-	1,192
Subscriptions	468	-	468	482	-	482
Bank charges	384	-	384	254	-	254
Accountancy	-	863	863	-	960	960
Legal and professional	-	-	-	-	423	423
	<u>26,216</u>	<u>863</u>	<u>27,079</u>	<u>27,630</u>	<u>1,383</u>	<u>29,013</u>
Analysed between Charitable activities	<u>26,216</u>	<u>863</u>	<u>27,079</u>	<u>27,630</u>	<u>1,383</u>	<u>29,013</u>

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Trustees

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

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Organisation	10	11
Employment costs	2022 £	2021 £
Wages and salaries	216,478	226,162
Social security costs	13,802	15,313
Other pension costs	5,438	6,805
	235,718	248,280

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

### 10 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 £44,736 (2021: £44,974).

### 11 Trade and other receivables

Amounts falling due within one year:	2022 £	2021 £
Trade receivables	6,335	4,396
Other receivables	9,458	70,272
Prepayments and accrued income	1,300	1,649
	17,093	76,317

# CREATIVE CARBON SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Current liabilities

	2022 £	2021 £
Other taxation and social security	8,369	5,558
Trade payables	19,861	9,805
Other payables	12,064	26,611
Accruals and deferred income	1,199	47,060
	<u>41,493</u>	<u>89,034</u>

### 13 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					
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Resources expended 31 March 2022 £	Balance at 31 March 2022 £
EUCAN	21,127	26,941	(46,275)	1,793	(1,031)	762
Scottish Government	65,000	-	(65,000)	-	-	-
City of Edinburgh Council	1,992	-	-	1,992	-	1,992
Conference Income	-	4,890	(4,890)	-	-	-
	<u>88,119</u>	<u>31,831</u>	<u>(116,165)</u>	<u>3,785</u>	<u>(1,031)</u>	<u>2,754</u>

### 14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/ (liabilities)	154,297	2,754	157,051	139,928	3,785	143,713
	<u>154,297</u>	<u>2,754</u>	<u>157,051</u>	<u>139,928</u>	<u>3,785</u>	<u>143,713</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

