

Charity Registration No. SC003442 (Scotland)

Co-operative and Community Benefit Society Number SP2066R(S)

FRIENDS OF THE EARTH (SCOTLAND) LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020



FRIENDS OF THE EARTH (SCOTLAND) LIMITED

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FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

Statement

It rather goes without saying, that 2020 has been an unprecedented year around the world, with the effects of the Covid-19 pandemic touching all of our lives. More than ever it is important that we take time to reflect on the achievements of Friends of the Earth Scotland despite the many challenges faced.

In typical years, when writing this review for the AGM, a pleasant challenge faced by the Co-Chairs or Chair, is to edit down the many successes into this short review. We typically therefore play more than our part in condemning those who lead the oil and gas industry to take on the opposite challenge in their Board reports - working out how to put a positive spin on disappointments and setback.

We are delighted that even in this remarkable year we have still faced a tough time editing this report, as we yet again reflect on numerous and successes to which our staff, volunteers, funders and trustees have contributed. As Co-chairs, it is our privilege to share these highlights.

Activism

With Tripod we ran a successful series of campaigning skills workshops for local groups working on aspects of the just and green recovery. This success has been built upon with the launch of nine-month campaigner training for selected organisers and campaigners. The objectives are to build a stronger grassroots campaign for a just and green recovery and looking to COP in 2022.

Air Pollution

We have done a lot of work to uncover more information about the government bailout of public transport – so far these figure present a strong case for public ownership. We are working to push all parties for active travel spending commitments for the next parliament.

Low Emission Zones will not start until early 2022 and the oldest vehicles will not be restricted until 2026/7– this creates huge challenges for Scottish Government and local authorities carbon reduction and air pollution commitments.

Circular Economy

In July we reinvigorated our messaging around plastics by taking part in the global awareness campaign Plastic Free July. In particular raising awareness of the links between fracking in America and plastic production in Scotland.

In September – working closely with The Ferret - we released research demonstrating the threat proposed new waste incinerators pose to Scotland's recycling targets, presumably in an attempt to circumvent the implementation of the landfill ban in 2025. We are now calling for a moratorium on the building of new incinerators in Scotland under our Scottish election manifesto, the updated Climate Change Plan and the National Planning Framework 4.

In October the Scottish Government held a consultation on the EU Single-Use Plastic Directive, we launched an e-action to support this campaign but continue to push for this to be part of wider work including addressing Ineos' continued importation of fracked gas from the USA.

COP26

COP26 was due to take place in Glasgow in the autumn of 2020, but due to the ongoing pandemic this has been postponed until 1st-12th November 2021. We continue to work with FoE England, Wales and Northern Ireland, Europe and International to develop plans for our mobilisation and advocacy activities.

Just Transition

The Just and Green Recovery alliance held two successful weeks of action (in June and November) where hundreds of people across Scotland met their MSPs online to discuss their demands for a recovery that puts people and planet first.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Union Recognition

After significant work by staff and management the Board agreed a Union recognition agreement in December 2020. The staff and management now have the option to join Unison. This is an important part of FoE's commitment to democracy and ensuring this is an even better, fairer and safer place to work.

During the negotiations, the Board committed to undertaking a Cultural review of FoES to explore what we do well, to ensure we do more of it and do it more consistently as well as finding areas that we need to improve. The organisation has grown significantly in the last few years and the Board also felt it was time we gave all staff a formal opportunity to explore their experience of working here. This work was then developed in early 2021 and will be reported on in next year's AGM.

Young Friends of the Earth

This year YFoES has gone from strength to strength – running workshops and skillshare events for young activists, coordinating youth involvement in the just and green recovery campaign and supporting school climate strikers as well as developing podcasts and zines.

For the first time in YFoES history we have a full steering group of 12 young people, and even more people keen to be involved in the network at a working group level.

None of this would be possible without the hard work and commitment of the Friends of the Earth staff, volunteers (including fellow board members), funders and all of those who support us.

And thank you

All this work, success, setbacks, steps forward and 'wins' and times that feel like we are pushing water up hill, comes from FoES staff, members and trustees. We have all decided that amongst all the other things we could spend our most precious resource on, time, we want to spend our time quite simply, saving the earth from humanity. So this list of successes is down to you, and how you manage to keep this momentum going in the most difficult of circumstances. This year we were not able to share precious human contact that wasn't mediated by Zoom, Whatsapp or more dangerously, Twitter and Facebook.

We should not underestimate how difficult it has been to keep coalitions together, build new ones, build new relationships and keep old ones going, when we have been forced to use systems that allows us to share but block us from sharing all of our humanity, care and understanding.

Thank you once again for your support but of course, we cannot let you rest, there are vested interests to be stopped, promises to be upheld, targets to be turned into action, coalitions to be built bigger, COP26 to made successful and most importantly there are, 37 giga tonnes of carbon pollution to be stopped.

Laura Curtis-Moss

Professor Iain Black

Co-Chairs

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The financial statements have been prepared in accordance with the accounting policies set out in note 1.1 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and Activities

Friends of the Earth Scotland exists to campaign, with partners here and across the globe, for a just transition to a sustainable society:

- we work in Scotland for socially just solutions to environmental problems and to create a green economy
- we campaign to end degradation of our environment and to create a society which cherishes and protects the natural world on which we depend
- we think globally and act locally, enabling people to take individual and collective action

Friends of the Earth Scotland's vision is of a world where everyone can enjoy a healthy environment without exceeding their fair share of the planet's resources, now and in the future.

The society serves and services members based throughout Scotland and further afield, who assist the organisation through the provision of funding, support and activism. It facilitates the activities of ten local members groups across the country, which campaign on local and national issues, as well as a wider network of activists.

Changes to Personnel

The following staff joined us in 2020:

Jess Cowell (Climate Campaigner)

Sally-Anne Dunn (HR Manager)

Flick Monk (COP26 Logistics Co-ordinator)

The following staff members left in 2020:

Lipa Hussain (Administrative Assistant)

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Funders

The Board would like to acknowledge the valuable support of the following organisations.

- *FoEE Europe*
- *FoEE International*
- *Leet Hill Charitable Trust*
- *Players of the People's Postcode Lottery*
- *Climate Change Collaboration*
- *Esmée Fairbairn Foundation*
- *Joseph Rowntree Charitable Trust*
- *Minor Foundation for Major Challenges*
- *Tides Foundation*
- *Zero Plastic Europe*

Achievements and performance

Business Review and Plans for the Future

2020 was the fourth year of operation of our five-year strategy and a review of the strategy during the year confirmed our core commitment to tackling climate change and to doing so in a way that embraces social justice.

We continue to work on Just Transition and the circular economy as well as towards COP26 in 2021 – in whatever form that event ultimately takes.

Financial review

In the year to 31 December 2020 the Society had a gross income of £1,319,239 and expenditure of £838,309. Total funds under management at 31 December 2020 were £1,047,944 of which £216,364 was held in unrestricted funds.

The Society is almost wholly dependent on subscriptions, donations and grants. The Board considers that cash resources are adequate to meet current programmes.

The Board seeks to maintain a reserve of between three and six months of operational costs (excluding those directly associated with membership recruitment, fundraising and activities funded from restricted funds, excluding those related to the COP26 Coalition). On the basis of these accounts this would require an unrestricted reserve of between £65,000 and £130,000 at the end of 2020.

The results for the year are set out on page 11 of the Accounts. The Board notes that the level of reserves held at year end was more than sufficient to meet the desired levels.

Principal Funding Sources

In 2020 the principal funding sources of Friends of the Earth Scotland were subscriptions, donations and legacies from individual supporters; and restricted grants received from various sources.

Risk Management

The society maintains a Risk Register, which is reviewed by the Board. Conservative assumptions are used when predicting donations from legacies and individuals.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

Friends of the Earth Scotland operates under Rules registered under the Industrial and Provident Societies Act 1965 to 2002. Authority is vested in a Board elected by Members of the society at an Annual General Meeting. The Board delegates appropriate authority for operational, policy and management matters to an Executive Committee and to the Director.

Reference and Administrative Information

The Board Members who served during the year were as follows: -

Co-Chairperson	Professor Iain Black Laura Curtis-Moss (Elected 27.06.2020)
Secretary	Ben Murray (Until 27.06.2020) Louise Bowen (From 27.06.2020)
Treasurer	Trina Pirnie Hallberg (Resigned 27.06.2020) Amanda Grimm (From 27.06.2020)
Director	Richard Dixon
Staff Representative	Rebecca Curtis-Moss (Resigned 15.06.2020) Lipa Hussain (Resigned 30.09.2020) Fergus Boden (Resigned 10.12.2020)
Board Members	Zarina Ahmad Mark Ballard Louise Bowen Ian Cowan (Resigned 27.06.2020) Trina Pirnie Hallberg (Resigned 27.06.2020) Rowan Gard Rachel Howell Daisy Jamieson (Elected 27.06.2020) Gregor McAbery (Resigned 27.06.2020) Maire McCormack (Resigned 24.11.2020) Heather Urquhart (Resigned 27.06.2020) Ben Murray (Resigned 09.03.2021)
Auditors	Thomson Cooper 3 Castle Court, Carnegie Campus Dunfermline, Fife, KY11 8PB
Bankers	Bank of Scotland Plc 13 Newkirkgate Edinburgh, EH6 6AD
Registered Office	Thorn House 5 Rose Street Edinburgh, EH2 2PR
Co-operative and Community Benefit Society Number	2066R(S)
Charity Registration Number	SC003442

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Recruitment and Appointment of Directors

Board members are recruited from the ranks of the Society through an open nomination procedure in advance of each Annual General Meeting. Board members serve a three year term before having to stand for re-election, and may normally serve only two consecutive terms. In line with the Rules of the Society the Board may co-opt members, up to one quarter of its numbers, on an annual term. The Board members serving during 2020 are listed on Page 5 of the accounts.

Statement of Trustees responsibilities

The trustees, who are also the directors of Friends of the Earth (Scotland) Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

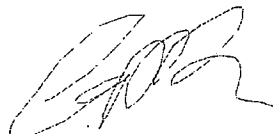
Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

The Trustees was approved by the Board of Trustees.



Professor Iain Black
Co-Chairperson
Dated: 19 May 2021



Laura Curtis-Moss
Co-Chairperson
Dated: 19 May 2021

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Opinion

We have audited the financial statements of Friends of the Earth (Scotland) Limited (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Co-operative and Community Benefit Societies Act 2014

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Co-operative and Community Benefit Societies Act 2014 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We considered the opportunities and incentives that may exist for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, the apportionment between restricted and unrestricted funds and posting of unusual journals. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested allocations between restricted and unrestricted funds and tested a sample of journals to confirm they were appropriate.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Mitchell (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

2 June 2021

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	3	335,300	13,643	348,943	278,772
Charitable activities	4	-	959,625	959,625	373,864
Other trading activities	5	9,472	-	9,472	34,758
Investments	6	1,199	-	1,199	40
Total income		345,971	973,268	1,319,239	687,434
Expenditure on:					
Raising funds	7 8	15,084	-	15,084	18,283
Charitable activities	9	350,577	472,648	823,225	670,105
Total resources expended		365,661	472,648	838,309	688,388
Net (expenditure)/income for the year/ Net movement in funds		(19,690)	500,620	480,930	(954)
Fund balances at 1 January 2020		236,051	330,960	567,011	567,830
Fund balances at 31 December 2020		216,364	831,580	1,047,944	567,011

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.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:				
Donations and legacies	3	264,369	14,403	278,772
Charitable activities	4	-	373,864	373,864
Other trading activities	5	34,248	510	34,758
Investments	6	40	-	40
Total income		298,657	388,777	687,434
Expenditure on:				
Raising funds	8	18,283	-	18,283
Charitable activities	9	257,237	412,868	670,105
Total resources expended		275,520	412,868	688,388
Gross transfers between funds		(158)	158	-
Net (expenditure)/income for the year/ Net movement in funds		22,979	(23,933)	(954)
Fund balances at 1 January 2019		212,937	354,893	567,830
Fund balances at 31 December 2019		236,051	330,960	567,011

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.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2020

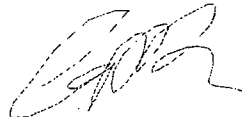
	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	14		6,265		4,396
Current assets					
Debtors	15	383,272		42,284	
Cash at bank and in hand		691,454		550,825	
		<u>1,074,726</u>		<u>593,109</u>	
Creditors: amounts falling due within one year	16	<u>(33,047)</u>		<u>(30,494)</u>	
Net current assets			1,041,679		562,615
Total assets less current liabilities			<u>1,047,944</u>		<u>567,011</u>
The Funds of the Charity:					
Share capital			2,417		2,414
Accumulated Funds:					
Restricted funds	18		831,580		330,960
Unrestricted Designated Funds	20	70,367		70,367	
Unrestricted General Funds		143,580		163,270	
		<u>216,364</u>		<u>236,051</u>	
			<u>1,047,944</u>		<u>567,011</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 May 2021



Professor Iain Black
Co-Chairperson



Laura Curtis-Moss
Co-Chairperson

Company Registration No. SP2066R(S)

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	24		144,870		15,742
Investing activities					
Purchase of tangible fixed assets		(5,443)		(5,890)	
Investment income received		1,199		40	
Net cash used in investing activities			(4,244)		(5,850)
Financing activities					
Proceeds from issue of shares		3		135	
Net cash generated from financing activities			3		135
Net increase in cash and cash equivalents			140,629		10,027
Cash and cash equivalents at beginning of year			550,825		540,798
Cash and cash equivalents at end of year			<u>691,454</u>		<u>550,825</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Friends of the Earth (Scotland) Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Thorn House, 5 Rose Street, Edinburgh, EH2 2PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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.

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 a period of not less than 12 months. The trustees are aware of the potential impact on the charity of Coronavirus and have reviewed their budgets and cashflow based on a drop off from donations and membership for the following financial year. Should this occur the trustees are satisfied that the charity has sufficient cash reserve to cover any shortfall of income over at least the next twelve months. This is based on expectations that fund-raising events will be limited in the short to medium term and that in general donations to charities will fall due to the financial pressures as a result of Coronavirus. The trustees consider that taking these factors into account the charity has sufficient reserves to ensure short term liquidity and longer-term financial viability. As such 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.

Designated funds comprise unrestricted funds that have been set aside by the board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

For donations and appeal funds to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Board's Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Membership subscriptions received by the charity are recognised upon receipt. The substance of the subscription is considered that of a gift, as they do not purchase the right to any services or benefits, and are therefore recognised on the same basis as a donation.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank. Amounts regarding the cancellation of shares represents the net movement in the share capital balance for the period, which corresponds with the net movement in members, whom each receive a single share on subscription.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of projects, campaigns and membership activities, and their associated support costs.
- Other expenditure (where relevant) comprises costs not falling into any other heading.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll and governance costs and are incurred directly in support of expenditure on the objects of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are on a direct basis or as a proportion of time spent.

Irrecoverable VAT

The charity is partially registered for VAT. All VAT that has been recovered is netted off against the relevant expenditure, whilst all irrecoverable VAT being shown as a separate expense heading

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets 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:

Fixtures and fittings	20% straight line
IT equipment	33% 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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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 debtors 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.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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 creditors 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 creditors 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.

1.10 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.

1.11 Pensions

The charity operates a defined contributions scheme administered by an insurance company as a stakeholder scheme. Contributions are charged to the income and expenditure account as they become payable. During the year 20 (2019 – 16) employees were members of the scheme.

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.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and appeals	171,330	13,643	184,973	92,244	14,403	106,647
Legacies	7,437	-	7,437	10,000	-	10,000
Membership Subscriptions	156,533	-	156,533	162,125	-	162,125
	<u>335,300</u>	<u>13,643</u>	<u>348,943</u>	<u>264,369</u>	<u>14,403</u>	<u>278,772</u>

4 Income from charitable activities

	2020	2019
	£	£
Grants	<u>959,625</u>	<u>373,864</u>

5 Income from other trading activities

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Other fundraising income	3,095	4,801	280	5,081
Income from events, raffle tickets, donations and groups	6,377	29,447	230	29,677
Other trading activities	<u>9,472</u>	<u>34,248</u>	<u>510</u>	<u>34,758</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Investments

	2020 £	2019 £
Interest receivable	1,199	40

7 Donated goods, facilities or services

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

8 Analysis of expenditure on raising funds

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Fundraising and publicity</u>		
Membership schemes and social lotteries	15,084	18,283
	<u>15,084</u>	<u>18,283</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Charitable activities

	Total 2020 £	Total 2019 £
Staff costs	473,429	376,621
Depreciation and impairment	3,574	3,418
Design, printing & stationery	12,473	11,302
Affiliations & subscriptions	12,199	11,627
Telephone, website & internet costs	17,498	7,684
VAT recoverable	13,706	15,332
Professional fees & freelance costs	48,578	18,536
Campaigning & events	54,762	36,136
Insurance	634	956
Travelling expenses	2,393	17,660
I.T & strategic review	871	2,567
Equipment	4,008	5,070
Recruitment & training	2,849	4,169
Postage & Couriers	5	1,085
	<u>646,979</u>	<u>512,163</u>
Share of support costs (see note 10)	169,523	148,412
Share of governance costs (see note 10)	6,723	9,530
	<u>823,225</u>	<u>670,105</u>
Analysis by fund		
Unrestricted funds	350,577	257,237
Restricted funds	472,648	412,868
	<u>823,225</u>	<u>670,105</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019	Basis of allocation
	£	£	£	£	£	£	
Staff costs	114,542	-	114,542	95,852	-	95,852	Time spent
Property costs	50,525	-	50,525	48,536	-	48,536	Direct
Insurance	4,456	-	4,456	4,024	-	4,024	Direct
Audit fees	-	6,100	6,100	-	5,900	5,900	Governance
Board & AGM expenses	-	544	544	-	3,271	3,271	Governance
Bank charges	-	79	79	-	359	359	Governance
	<u>169,523</u>	<u>6,723</u>	<u>176,246</u>	<u>148,412</u>	<u>9,530</u>	<u>157,942</u>	
Analysed between							
Charitable activities	<u>169,523</u>	<u>6,723</u>	<u>176,246</u>	<u>148,412</u>	<u>9,530</u>	<u>157,942</u>	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between its key charitable activities undertaken in the year. Refer to the table above for the basis for apportionment and the analysis of support and governance costs.

Governance costs includes payments to the auditors of £6,100 (2019- £5,900) for audit fees.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Net movement in funds	2020	2019
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	6,100	5,900
Depreciation of owned tangible fixed assets	3,574	1,834
	<u> </u>	<u> </u>

12 Trustees

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

13 Employees

Number of employees

The average monthly number of employees during the year was:

2020	2019
Number	Number
20	16
<u> </u>	<u> </u>

Employment costs

	2020	2019
	£	£
Wages and salaries	513,016	410,653
Social security costs	43,545	36,089
Pension costs	30,967	24,392
Other insurance costs	443	1,339
	<u> </u>	<u> </u>

No employee received emoluments in excess of £60,000 during the year (2019 - None).

The total amounts of employee benefits received by Key management personnel of the charity is £182,101 (2019 - £173,731). The charity considers its key management personnel comprise the Director, Head of Campaigns, Development Manager & Head of Operations.

Travel and other expense payments of £nil (2019 : £642) were made to Board members in the year.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2020	35,273
Additions	5,443
At 31 December 2020	<u>40,716</u>
Depreciation and impairment	
At 1 January 2020	30,877
Depreciation charged in the year	3,574
At 31 December 2020	<u>34,451</u>
Carrying amount	
At 31 December 2020	<u>6,265</u>
At 31 December 2019	<u>4,396</u>

15 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	22,191	15,846
Other debtors	355,552	20,517
Prepayments	5,529	5,921
	<u>383,272</u>	<u>42,284</u>

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	15,685	12,074
Trade creditors	5,505	4,360
Other creditors	5,757	5,265
Accruals and deferred income	6,100	8,795
	<u>33,047</u>	<u>30,494</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17	Share capital	2020 £	2019 £
	Ordinary share capital		
	Authorised		
	Shares in issue at 1st January 2020	2,414	2,279
	Shares issued during the year	128	276
	Shares cancelled on members leaving	(125)	(141)
		<u>2,417</u>	<u>2,414</u>
		<u><u>2,417</u></u>	<u><u>2,414</u></u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 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 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£	£
Campaign & Development Work (PPL)	316,367	251,439	(259,358)	-	308,448	550,750	(258,825)	600,373
Campaign Organisers (Tides Foundation)	5,219	7,573	(5,246)	-	7,546	-	(6,303)	1,243
Climate Education (UK National Agency)	7,656	-	(8,118)	-	(462)	12,684	(8,741)	3,481
Climate Change - Minor Foundation for Major Challenges	-	-	-	-	-	8,452	(2,741)	5,711
School of Sustainability - EuropeAid	4,239	-	(4,239)	-	-	-	-	-
COP Glasgow	-	-	-	-	-	265,112	(89,853)	175,259
Air Pollution (Esmée Fairbairn Foundation)	18,962	20,000	(23,153)	-	15,809	-	(15,809)	-
Air Pollution (Appeal and Donations)	-	4,443	(4,443)	-	-	20	(20)	-
Sustainable Finance (JRCT)	4,113	22,212	(26,325)	-	-	39,918	(12,698)	27,220
Sustainable Finance (SFCT)	1,950	19,993	(21,943)	-	-	28,733	(24,019)	4,714
Sustainable Finance (Appeal and Donations)	555	397	(501)	-	451	-	-	451
Food Sov	(4,243)	50,445	(47,034)	-	(832)	54,840	(52,649)	1,359
Plastics Campaign (Donations)	75	3,889	(3,964)	-	-	460	(460)	-
Plastics Campaign (Zero Plastic Europe)	-	-	-	-	-	2,661	-	2,661
Just Transition (Appeal and Donations)	-	4,532	(4,532)	-	-	530	(530)	-
Youth and Communities for Environmental Justice	-	3,854	(4,012)	158	-	-	-	-
Just and Green Recovery	-	-	-	-	-	9,108	-	9,108
	<u>354,893</u>	<u>388,777</u>	<u>(412,868)</u>	<u>158</u>	<u>330,960</u>	<u>973,268</u>	<u>(472,648)</u>	<u>831,580</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

(Continued)

Figures in brackets in either 'balance' column represent expenditures made in advance of agreed grants, or in anticipation of grants being paid.

The relevant funders are content with the transfer between funds.

All restricted funds are principally funded by grants receivable, and comprise the following:

Campaigning & Development Work (PPL)

Funds received from the People's Postcode Lottery. This fund supports work on climate change, air pollution, access to environmental justice, just transition and activism as well as core costs. As of 2017 via FoE EWNl as direct beneficiary.

Campaign Organisers (Tides Foundation)

Funds received to support delivery of Campaign Organisers' program.

Climate Education (UK National Agency)

Funds received under ERASMUS+ program, supporting excellence in diversity, inclusion and climate education.

School of Sustainability (EuropeAid)

School of Sustainability, a three-year project funded by EuropeAid and co-ordinated by FoE Europe to support and encourage activists to develop an informal 'school of sustainability'.

Air Pollution (EFF)

Grant from Esme Fairbairn Foundation, for work on air pollution campaign.

Air Pollution (Appeal and Donations)

Donations from members in response to appeal on air pollution.

Minor Foundation : Climate change (Minor Foundation for Major Problems)

Funds received for work on oil and gas, which has subsequently been redirected to the climate aspects of the Just and Green Recovery.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

(Continued)

Sustainable Finance (JRCT)

Grant from Joseph Rowntree Charitable Trust to work on the 'Investing for everyone' project, embedding climate-friendly finance.

Sustainable Finance (SFCT)

Share of joint grant from the Sainsbury's Family Charitable Trusts, for work on fossil fuel divestment campaigning.

Food Sovereignty (FoEI)

Grant from Friends of the Earth International (FoEI) to cover costs of hosting the coordinator of the FoEI Food Sovereignty program.

Plastics (Appeal and Donations)

Donations from members in response to appeal on plastic pollution and circular economy.

Sustainable Finance (CCC)

Share of joint grant from The Climate Collaboration, for work on fossil fuel divestment campaigning.

Just Transition (Appeal and Donations)

Donations from members and supporters in response to appeal on Just Transition.

Youth and Communities for Environmental Justice (FoEE)

Grant from Friends of the Earth Europe to work to support Youth and Communities for Environmental Justice work.

COP Glasgow

Funding received from various organisations to help support work done by Friends of the Earth Scotland at the COP 26 climate summit in Glasgow.

Just and Green Recovery

Funding received from various organisations to help promote a green recovery from the Covid-19 pandemic.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Unrestricted General Funds

The income funds of the charity include the following unrestricted funds :

	Movement in funds				Movement in funds				
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
General Fund	105,302	298,657	(240,531)	(158)	163,270	345,971	(365,661)	-	143,580

The General Fund relates to "Free reserves" after allowing for all designated funds.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Resources expended	Balance at January 2020	Movement in funds Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Legacy Funds	105,356	(34,989)	70,367	-	70,367
	<u>105,356</u>	<u>(34,989)</u>	<u>70,367</u>	<u>-</u>	<u>70,367</u>

Amounts relate to unrestricted funding received as a legacy in 2016 which has been designated by the Board towards staff costs for employing a Parliamentary Officer.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

21 Analysis of net assets between funds

	Unrestricted General Funds 2020 £	Unrestricted Designated Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted General Funds 2019 £	Unrestricted Designated Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:								
Tangible assets	4,279	-	1,987	6,265	2,830	-	1,566	4,396
Current assets/(liabilities)	175,548	70,367	794,593	1,041,679	162,854	70,367	329,394	562,615
	<u>179,827</u>	<u>70,367</u>	<u>796,580</u>	<u>1,047,944</u>	<u>165,684</u>	<u>70,367</u>	<u>330,960</u>	<u>567,011</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	54,933	28,355
Between two and five years	50,162	18,945
	<u>105,095</u>	<u>47,300</u>

23 Related party transactions

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

24 Cash generated from operations

	2020 £	2019 £
Surplus/(deficit) for the year	480,930	(954)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,199)	(40)
Depreciation and impairment of tangible fixed assets	3,574	3,418
Movements in working capital:		
(Increase)/decrease in debtors	(340,988)	2,969
Increase in creditors	2,553	10,349
Cash generated from operations	<u>144,870</u>	<u>15,742</u>