

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2020

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 30th September 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's main objectives, as outlined in its governing document, are:

- (a) to advance education by raising the level of understanding of nuclear weapons and other weapons of mass destruction amongst children, young people, disadvantaged groups and the general public.
- (b) to advance knowledge by the study and research of threats to international peace from nuclear weapons and other weapons of mass destruction.
- (c) to increase knowledge and public awareness of the effects of radioactivity and nuclear explosions on human health and well being.
- (d) to advance and increase knowledge of the environmental impact of nuclear weapons, nuclear accidents, nuclear waste and radiation.
- (e) to advance understanding of conflict resolution by providing information on non-violent approaches to resolving disputes between communities and nations.

Significant activities

To achieve the above objectives, we carried the below activities (please note that some of the activities undertaken by the charity have been curtailed in 2020 due to the Covid19 pandemic):

- Organised film showings & talks;
- Produced educational resources;
- Attended events or conferences;
- Liaised with schools, pupils and general public;
- Distributed educational resources;

as detailed in the annual report of the trustees in the following section.

**PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION**

**REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity successfully completed the following events and activities during the year:

1. October 15th 2019 - Showing of War School film and talk at David Hume Tower in Edinburgh University as part of the Edinburgh World Justice Festival. The film looked at issues related to army recruitment activities and includes testimonies from ex service personnel about the need for support around issues such as mental health and housing.
2. Participating with resources at Scottish CND Big Climate Conversation on 29th of October 29th 2019 - at Webster's Theatre Glasgow. Main speaker was author Alex Lockwood (senior lecturer in journalism and author of the book - The Chernobyl Privileges).
3. November 6th 2019 - Talk and showing of War Game: Censorship, War and the Media. Part of the Glasgow Caledonian University Festival of Social Science. Over 100 students participated.
4. November 23rd 2019 - stall at Modern Studies Teachers Conference in Scottish Parliament promoting resources for school use. The conference is organised by the Modern Studies Teacher's Association which is the professional body for Modern Studies teachers in Scotland.
5. November 27th 2019 - Talk on Establishing Departments for Peace in universities. Main speaker was Dr Brian Cooper from Uniting for Peace in Unite the Union building in Glasgow. NB - Uniting for Peace is a NGO working for and promoting a global culture of peace, disarmament and sustainable development.
6. With the help of Justice and Peace Scotland we produced and distributed posters with Pope Francis quote on Nuclear Weapons to all Catholic churches in Scotland.
7. The activities of the charity have been curtailed in 2020 due to the pandemic. However, the committee of the charity have continued to meet. Work has been undertaken on adding and developing educational resources and modules for schools including new resource (to be used in home-schooling or in school): Covid19 & Nuclear Weapons and Power Point Presentation Modern Studies Scottish Higher. These resources were shared at the virtual 2020 Modern Studies Conference. Regular bulletins have also been sent to schools to advise them of our resources.
8. During the Covid 19 crisis period the charity has formed two working groups. One of the working groups has taken on an ongoing role to develop teaching and workshop materials for use mainly in schools. The other working group has a remit to produce ideas for further developing the work of Peace Education Scotland particularly in relation to community /outreach educational activities.
9. Work continued to update and maintain our website www.peaceeducationscotland.org

A series of online seminars is planned for 2021 based on ideas which have emerged from the working group and the COP26 activity (funded by the Polden Puckham) has been postponed autumn 2020 to autumn 2021.

FINANCIAL REVIEW

Financial position

The charity accounts show a net surplus for the year of £2,724, which was due to the receipt of grant funding from the Polden-Puckham Charitable Foundation (PPCF) of £7,000 for which the planned expenditure was postponed due to Covid 19, this is included as a restricted fund. As at the date of signing the accounts, £2,709 of non-grant funds has been carried forward.

Reserves policy

There is no formal reserves policy at this time as there are no major on-going charity running costs. It is the aim of the charity to raise additional grant funding in line with the budgeted costs of future activities.

**PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION**

**REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document & constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 21 September 2016. It has a single tier structure and as such the trustees are the members of the charity.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Constitution of the Charity.

The trustees are authorised to appoint new committee members to fill vacancies through resignation or death of an existing committee member.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046853

Principal address

77 Southpark Avenue
Glasgow
G12 8LE

Trustees

W Ramsay Chairperson
A West Secretary
M Wardrop Treasurer
S Skirving Committee Member
R Gillett Committee Member
K McNeil Committee Member
Ms K Crawford Committee Member
D Kelly Committee Member
I Soper Committee Member (appointed 1.11.19)

Independent Examiner

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Charity Name

The charity is also known by the name Scottish CND Education.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Wardrop - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PEACE EDUCATION SCOTLAND**

I report on the accounts for the year ended 30 September 2020 set out on pages five to eleven.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

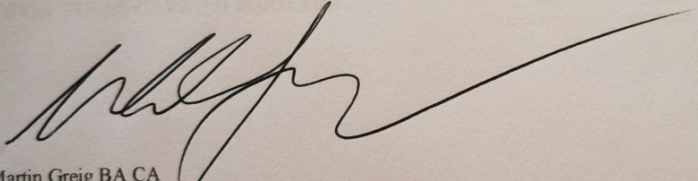
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Greig BA CA
Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Date:

**PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		550	-	550	4,380
Charitable activities					
Peace Education		-	7,000	7,000	-
Other trading activities	2	-	-	-	67
Total		550	7,000	7,550	4,447
EXPENDITURE ON					
Charitable activities					
Peace Education		4,826	-	4,826	14,996
NET INCOME/(EXPENDITURE)		(4,276)	7,000	2,724	(10,549)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,985	-	6,985	17,534
TOTAL FUNDS CARRIED FORWARD		2,709	7,000	9,709	6,985

The notes form part of these financial statements

**PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION**

**BALANCE SHEET
30 SEPTEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	5	-	-	-	109
CURRENT ASSETS					
Cash at bank and in hand		3,477	7,000	10,477	8,224
CREDITORS					
Amounts falling due within one year	6	(768)	-	(768)	(1,348)
NET CURRENT ASSETS		<u>2,709</u>	<u>7,000</u>	<u>9,709</u>	<u>6,876</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,709</u>	<u>7,000</u>	<u>9,709</u>	<u>6,985</u>
NET ASSETS		<u>2,709</u>	<u>7,000</u>	<u>9,709</u>	<u>6,985</u>
FUNDS	7				
Unrestricted funds				2,709	6,985
Restricted funds				7,000	-
TOTAL FUNDS				<u>9,709</u>	<u>6,985</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M Wardrop - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', 'Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is Pounds Sterling (£).

Going Concern

After reviewing the charity's forecasts and projections, including consideration of the impact of the COVID pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the application of the Charity's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations

Donations are recognised on receipt. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met.

Legacies

Legacies are recognised when the charity has been notified in writing of both the amount and settlement date.

Grants

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

Fundraising

Funds raised from fundraising events are recognised in the period in which the event was held.

Sale of Goods

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2020**

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2020**

2. OTHER TRADING ACTIVITIES

	2020	2019
Shop income	£ -	£ 67
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>1</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

The charity considers its key management personnel to be the trustees, none of whom have received any form of remuneration.

5. TANGIBLE FIXED ASSETS

COST

At 1 October 2019 and 30 September 2020

DEPRECIATION

At 1 October 2019

Charge for year

At 30 September 2020

NET BOOK VALUE

At 30 September 2020

At 30 September 2019

Computer
equipment
£

592

483

109

592

-

109

**PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2020**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	768	1,348
	<u>768</u>	<u>1,348</u>

7. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	6,985	(4,276)	2,709
Restricted funds			
Polden-Puckham Charitable Foundation	-	7,000	7,000
	<u>6,985</u>	<u>2,724</u>	<u>9,709</u>
TOTAL FUNDS	<u>6,985</u>	<u>2,724</u>	<u>9,709</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	550	(4,826)	(4,276)
Restricted funds			
Polden-Puckham Charitable Foundation	7,000	-	7,000
	<u>7,550</u>	<u>(4,826)</u>	<u>2,724</u>
TOTAL FUNDS	<u>7,550</u>	<u>(4,826)</u>	<u>2,724</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	17,534	(10,549)	6,985
	<u>17,534</u>	<u>(10,549)</u>	<u>6,985</u>
TOTAL FUNDS	<u>17,534</u>	<u>(10,549)</u>	<u>6,985</u>

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2020

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,447	(14,996)	(10,549)
TOTAL FUNDS	<u>4,447</u>	<u>(14,996)</u>	<u>(10,549)</u>

The unrestricted funds are the funds which the trustees are free to use in accordance with the charitable objectives of the charity.

The restricted fund is in relation to a grant from the Polden-Puckham Charitable Foundation and will be spent in accordance with the grant terms.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

**PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Voluntary income	550	65
Donations	-	4,315
Legacies	<u>550</u>	<u>4,380</u>
 Other trading activities		
Shop income	-	67
 Charitable activities	7,000	-
Grant: PPCF	<u>7,550</u>	<u>4,447</u>
 Total incoming resources		
 EXPENDITURE		
Charitable activities	2,278	4,402
Wages	1,728	1,728
Rent	-	(43)
Telephone	17	80
Postage and stationery	183	7,821
Projects & outreach	-	10
Volunteer expenses	-	101
Staff expenses	<u>4,206</u>	<u>14,099</u>
 Support costs		
Other	31	40
Sundries	-	80
IT costs	109	195
Computer equipment	<u>140</u>	<u>315</u>
 Governance costs	480	582
Accountancy and legal fees	<u>4,826</u>	<u>14,996</u>
 Total resources expended	<u>2,724</u>	<u>(10,549)</u>
 Net income/(expenditure)		

This page does not form part of the statutory financial statements