

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

Thomas Barrie & Co LLP
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PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

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for the year ended 30 SEPTEMBER 2021

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PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30th September 2021. 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

Peace Education Scotland have continued to function during the pandemic period.

The charity has organised its committee meetings online and some other working groups have also used online platforms to meet.

Further details of our activities are outlined in the "Charitable Activities" note below.

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REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main work areas which have been progressed in the last year have been:

1. Development of materials in relation to morality and environmental issues for use in schools and other settings. Videos around both topics have now been completed and launched. Also work has taken place to update some existing materials in relation to nuclear testing and the Treaty on the Prohibition of Nuclear Weapons.
2. In the run up to COP 26 a project on the Environmental Cost of Nuclear Weapons has been developed by the charity. Peace Education Scotland gained funding for this project from PPCF which involve the showing of a VR film, the production of a booklet on the Environmental Cost of Nuclear Weapons and an online conference on the topic. The booklet has been finalised and will be sent this autumn to MSPs, MPs and trade unions to encourage discussions with political and trade union representatives with the aim of influencing policy making and attitudes and raise awareness of the environmental implications of nuclear weapons.
3. Peace Education Scotland has worked with the Glasgow Woman's Library to organise an event focussing on the role of woman in the Peace Movement particularly in relation to the activities at the Greenham Common military base in the 1980's
4. Peace Education Scotland continues to put out regular bulletins to schools highlighting our resources. We posted copies of our materials in response to requests and encourage the use of our modules in schools or home schooling
5. Peace Education Scotland has engaged in online outreach work like the Modern Studies Conference.

FINANCIAL REVIEW

Financial position

The charity accounts show a deficit for the year of £3,233, which is mainly due to no income being generated in the year and spend of restricted funds in preparation of COP26.

The charity has funds totalling £6,476 to carry forward to the next year, of which £776 is unrestricted and £5,700 restricted. The Trustees deem these reserves sufficient in relation to the operations of the charity.

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.

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

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2021

Trustees

W Ramsay Chairperson
A West Secretary
M Wardrop Treasurer
S Skirving Committee Member
R Gillett Committee Member
K McNeil Committee Member (deceased 4.3.21)
Ms K Crawford Committee Member
D Kelly Committee Member
I Soper Committee Member

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 21 October 2021 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 2021 set out on pages five to eleven.

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 (as amended). 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

21 October 2021

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		-	-	-	550
Charitable activities					
Peace Education		-	-	-	7,000
		<hr/>	<hr/>	<hr/>	<hr/>
Total		-	-	-	7,550
 EXPENDITURE ON					
Charitable activities					
Peace Education		1,933	1,300	3,233	4,826
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(1,933)	(1,300)	(3,233)	2,724
 RECONCILIATION OF FUNDS					
Total funds brought forward		2,709	7,000	9,709	6,985
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>776</u>	<u>5,700</u>	<u>6,476</u>	<u>9,709</u>

The notes form part of these financial statements

PEACE EDUCATION SCOTLAND
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BALANCE SHEET
30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	5	5	-	5	-
Cash at bank and in hand		1,479	5,700	7,179	10,477
		<u>1,484</u>	<u>5,700</u>	<u>7,184</u>	<u>10,477</u>
CREDITORS					
Amounts falling due within one year	6	(708)	-	(708)	(768)
		<u>776</u>	<u>5,700</u>	<u>6,476</u>	<u>9,709</u>
NET CURRENT ASSETS					
		<u>776</u>	<u>5,700</u>	<u>6,476</u>	<u>9,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>776</u>	<u>5,700</u>	<u>6,476</u>	<u>9,709</u>
NET ASSETS		<u>776</u>	<u>5,700</u>	<u>6,476</u>	<u>9,709</u>
FUNDS	7				
Unrestricted funds				776	2,709
Restricted funds				<u>5,700</u>	<u>7,000</u>
TOTAL FUNDS				<u>6,476</u>	<u>9,709</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2021 and were signed on its behalf by:

Martha Wardrop

M Wardrop - Trustee

PEACE EDUCATION SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2021

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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentational and functional 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.

PEACE EDUCATION SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2021

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

3. STAFF COSTS

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

	2021	2020
Administration	<u>2</u>	<u>1</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.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2020 and 30 September 2021	<u>592</u>
DEPRECIATION	
At 1 October 2020 and 30 September 2021	<u>592</u>
NET BOOK VALUE	
At 30 September 2021	<u>-</u>
At 30 September 2020	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Other debtors	<u>£ 5</u>	<u>£ -</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	708	768

7. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	2,709	(1,933)	776
Restricted funds			
Polden-Puckham Charitable Foundation	7,000	(1,300)	5,700
TOTAL FUNDS	<u>9,709</u>	<u>(3,233)</u>	<u>6,476</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(1,933)	(1,933)
Restricted funds			
Polden-Puckham Charitable Foundation	-	(1,300)	(1,300)
TOTAL FUNDS	<u>-</u>	<u>(3,233)</u>	<u>(3,233)</u>

Comparatives for 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
TOTAL FUNDS	<u>6,985</u>	<u>2,724</u>	<u>9,709</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2021

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	550	(4,826)	(4,276)
Restricted funds			
Polden-Puckham Charitable Foundation	7,000	-	7,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,550</u>	<u>(4,826)</u>	<u>2,724</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

IT maintenance & domains to the value of £160 were provided by Broccoli Design & IT, a business in which trustee, R Gillett, is the proprietor.

PEACE EDUCATION SCOTLAND
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Voluntary income	-	550
Donations		
Charitable activities	-	7,000
Grant: PPCF	<u>-</u>	<u>7,000</u>
Total incoming resources	-	7,550
EXPENDITURE		
Charitable activities	1,700	2,278
Wages	135	1,728
Rent	-	17
Postage and stationery	200	183
Projects & outreach	500	-
Staff expenses	<u>2,535</u>	<u>4,206</u>
Support costs		
Other	35	31
Sundries	243	-
IT costs	-	109
Computer equipment	<u>278</u>	<u>140</u>
Governance costs		
Accountancy and legal fees	<u>420</u>	<u>480</u>
Total resources expended	<u>3,233</u>	<u>4,826</u>
Net (expenditure)/income	<u>(3,233)</u>	<u>2,724</u>

This page does not form part of the statutory financial statements