

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

FOR

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

Thomas Barrie & Co LLP
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G2 6QE

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2023

	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

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30th September 2023. 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

- 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 Trident including free educational resources providing a good introduction to the debate around nuclear weapons. Peace Education Scotland has engaged in online outreach work for the UN International Day for the Total Elimination of Nuclear Weapons.
2. The booklet on the Environmental Cost of Nuclear Weapons has been distributed through engagement with trade union representatives with the aim of influencing policy making and attitudes and raise awareness of the environmental implications of nuclear weapons. It covers topics such as climate and resource related conflicts, adverse effects from nuclear tests and uranium mining, radioactive and toxic discharges, the close links between civil nuclear power stations and weapons programmes, and the large 'carbon footprint' of the military.
 3. Information about the Doomsday Clock, which is a symbol that reflects the risk of man-made threats to the world was provided on the website. On 24th January 2023 it was set at 90 seconds to midnight.
 4. To mark the release of the new Oppenheimer film, we collaborated with the Peace Education Network (PEN), the Quakers in Britain, and Scientists for Global Responsibility (SGR) by promoting the released of learning materials examining the legacy of early atomic scientists.
 5. 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.

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2023

FINANCIAL REVIEW

Financial position

The charity accounts show income of £3,000 from grants received. All restricted funds relating to environmental impact of nuclear weapons have been spent in the year.

The charity has funds totalling £3,797 to carry forward to the next year, all unrestricted. The Trustees deem these reserves sufficient in relation to the operations of the charity.

Reserves policy

There is a reserves policy of £2,000 for 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

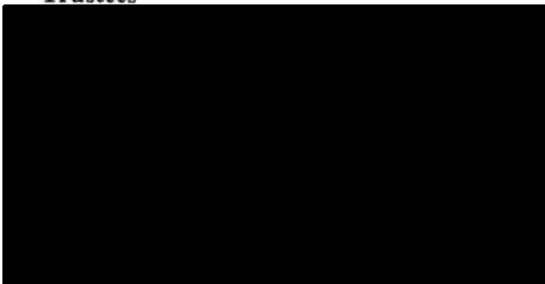
Registered Charity number

SC046853

Principal address

PO Box 3620
Glasgow
G73 9FQ

Trustees



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.

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2023

Approved by order of the board of trustees on 20 May 2024 and signed on its behalf by:



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

I report on the accounts for the year ended 30 September 2023 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.



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

Date: 28th MAY 2024

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		3,000	-	3,000	3,407
EXPENDITURE ON					
Charitable activities					
Peace Education		3,386	550	3,936	5,150
NET INCOME/(EXPENDITURE)		(386)	(550)	(936)	(1,743)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,183	550	4,733	6,476
TOTAL FUNDS CARRIED FORWARD		3,797	-	3,797	4,733

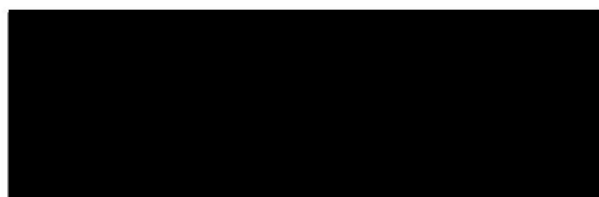
The notes form part of these financial statements

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

BALANCE SHEET
30 SEPTEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	5	-	5	5
Cash at bank and in hand		4,224	-	4,224	5,160
		<u>4,229</u>	<u>-</u>	<u>4,229</u>	<u>5,165</u>
CREDITORS					
Amounts falling due within one year	7	(432)	-	(432)	(432)
		<u>3,797</u>	<u>-</u>	<u>3,797</u>	<u>4,733</u>
NET CURRENT ASSETS					
		<u>3,797</u>	<u>-</u>	<u>3,797</u>	<u>4,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,797</u>	<u>-</u>	<u>3,797</u>	<u>4,733</u>
NET ASSETS					
		<u>3,797</u>	<u>-</u>	<u>3,797</u>	<u>4,733</u>
FUNDS	8				
Unrestricted funds				3,797	4,183
Restricted funds				-	550
TOTAL FUNDS				<u>3,797</u>	<u>4,733</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2024 and were signed on its behalf by:



PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2023

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, 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 exemption 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
T/A SCOTTISH CND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2023

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.

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

3. STAFF COSTS

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

	2023	2022
Administration	1	1
	<u>1</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. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	3,407	-	3,407
	<u>3,407</u>	<u>-</u>	<u>3,407</u>
EXPENDITURE ON			
Charitable activities			
Peace Education	-	5,150	5,150
	<u>-</u>	<u>5,150</u>	<u>5,150</u>
NET INCOME/(EXPENDITURE)	3,407	(5,150)	(1,743)
RECONCILIATION OF FUNDS			
Total funds brought forward	776	5,700	6,476
	<u>776</u>	<u>5,700</u>	<u>6,476</u>
TOTAL FUNDS CARRIED FORWARD	4,183	550	4,733
	<u>4,183</u>	<u>550</u>	<u>4,733</u>

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2023

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2022 and 30 September 2023	592
DEPRECIATION	
At 1 October 2022 and 30 September 2023	592
NET BOOK VALUE	
At 30 September 2023	-
At 30 September 2022	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	5	5

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	432	432

8. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	4,183	(386)	3,797
Restricted funds			
Polden-Puckham Charitable Foundation	550	(550)	-
TOTAL FUNDS	4,733	(936)	3,797

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,000	(3,386)	(386)
Restricted funds			
Polden-Puckham Charitable Foundation	-	(550)	(550)
TOTAL FUNDS	3,000	(3,936)	(936)

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	776	3,407	4,183
Restricted funds			
Polden-Puckham Charitable Foundation	5,700	(5,150)	550
TOTAL FUNDS	<u>6,476</u>	<u>(1,743)</u>	<u>4,733</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,407	-	3,407
Restricted funds			
Polden-Puckham Charitable Foundation	-	(5,150)	(5,150)
TOTAL FUNDS	<u>3,407</u>	<u>(5,150)</u>	<u>(1,743)</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.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Voluntary income		
Donations		
Grants	-	2,407
	3,000	1,000
	<hr/>	<hr/>
	3,000	3,407
	<hr/>	<hr/>
Total incoming resources	3,000	3,407
	<hr/>	<hr/>
EXPENDITURE		
Charitable activities		
Wages	200	100
Insurance	96	-
Postage and stationery	1,724	1,070
Projects & outreach	1,291	2,709
	<hr/>	<hr/>
	3,311	3,879
	<hr/>	<hr/>
Support costs		
Other		
IT costs	193	839
	<hr/>	<hr/>
Governance costs		
Accountancy and legal fees	432	432
	<hr/>	<hr/>
Total resources expended	3,936	5,150
	<hr/>	<hr/>
Net expenditure	(936)	(1,743)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements