

Environmental Protection Scotland

Report and Financial Statements

For the Year Ended 31 March 2024



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Reference and Administration Details

Trustees' Annual Report

The trustees present their Report and Accounts for the Year Ended 31 March 2024.

Structure, Governance and Management

Governing Document

Environmental Protection Scotland is a Scottish Charitable Incorporated Organisation that is governed by its Constitution and was granted charitable status on the 13 September 2012. The charity is registered in Scotland with the Office of the Scottish Charity Regulator (OSCR), with charity number SC043410. The charity's constitution was updated in November 2018 and was approved at the AGM on 22 November 2018.

Trustee Recruitment and appointment

Number of charity trustees

- The maximum number of Charity Trustees is 12.
- The minimum number of Charity Trustees shall be 4 for the 12 months following the date of incorporation of the Charity and will increase to 8 thereafter.

Eligibility

- A person will not be eligible for election or appointment to the Board unless he or she is a Member of the Charity.
- A person will not be eligible for election or appointment to the Board if he or she is: -
 - o disqualified by law from being a Charity Trustee; or
 - o an employee of the Charity.

Key Management Remuneration

In the opinion of the trustees there is one member of key management, the Admin and Events Co-ordinator. In the year to 31 March 2023 total employer costs relating to this post were £25,482 (2023: £25,645)

Sourcing Income

The Principal source of income remains funding from Scottish Government, which covers the co-ordinating costs associated with Clean Air Day. Membership fees and surpluses from events are also essential to ensure success.

Organisational Structure

The Board of Trustees continue to give their time freely to the governance of EPS by attending bi-monthly meetings, consultation and communications between meetings and events and contributing time at events.

Objectives and Activities

The Charity's purposes shall be to promote:-

- the improvement of the environment (as defined in section 1 of the Environmental Protection Act 1990 and including all elements of the natural environment and ecology, and the interaction of human beings with the environment) in Scotland and elsewhere by any means, including by:-
 - promoting changes in public policy and practice to minimise air, noise and land pollution;
 - initiating, assisting, promoting and encouraging the investigation, consideration and discussion of all forms of pollution in order to achieve its reduction or prevention;
 - promoting public education in all matters relating to the reduction of pollution; and
- the advancement of knowledge, education and best practice among the professions, public authorities, and the general public; and industry and business in Scotland.

Trustees' Annual Report

Objectives and Activities

Charitable Activities

Introduction

EPS continued to maintain its role as a knowledge broker and source of independent, balanced policy information and advice, bringing together individuals and organisations across the public, private, and voluntary sectors to discuss ideas and solutions to issues related to air quality, land quality, and noise.

April 2023 saw EPS staff return to an office-based work environment. The Board agreed that a return to the office would be highly beneficial for the mental wellbeing of our staff, and would create opportunities for increased teamworking, knowledge sharing and collaboration. Staff were offered the opportunity to work on a hybrid format.

Clean Air Day (CAD)

EPS continued to play a fundamental role in the Scottish Government's "Cleaner Air For Scotland 2" (CAFS2) strategy throughout the year, particularly with the coordination of Clean Air Day (CAD).

CAD took place on 15th June 2023 and was coordinated by EPS for a sixth year, with continued funding from the Scottish Government and in partnership with nationwide coordinators of the campaign, Global Action Plan (GAP). Approximately 215 organisations and individuals participated in events and activities, demonstrating an increase from the previous years that we have ran the campaign.

CAD 2023 focused on communicating the detrimental effects that air pollution can have on our brain health and mental health, and the actions that people can take to reduce levels of air pollution and its negative health impacts. People who breathe polluted air are more likely to develop mental health and brain problems, such as depression, anxiety, and dementia. Growing evidence suggests a link between environmental pollution and mental health, with researchers demonstrating an association between high concentrations of small particle pollution, often created by car fumes, and greater psychological distress and impaired cognitive performance. Other common air pollutants are also associated with stress, depression, and suicidal thoughts.

As well as being endorsed by a number of regional health boards, CAD 2023 was also backed by groups and organisations within the mental health sector such as Brain Health Scotland and the Alzheimer Scotland Dementia Research Centre.

The key actions that we were promoting for CAD 2023 were:



EPS Events

CAD Legacy Workshop

EPS was keen to extend the CAD campaign to a series of year-round legacy events and activities to maintain momentum and encouraging sustained behavioural change.

A two hour online brainstorming workshop was organised on 6th December 2023 for all individuals, groups and organisations interested in collaborating on future events and social media campaigns, as well as creating and promoting shared resources. The aim was to determine the most effective, efficient and collaborative ways to expand the reach of CAD Scotland and its legacy, working towards the public engagement aims of the Scottish Government's Cleaner Air for Scotland 2 Strategy (CAFS2).

20 organisations participated in the interactive workshop.

Trustees' Annual Report

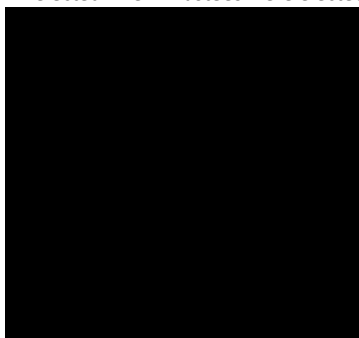
Charitable Activities

AGM

The AGM for EPS was held on 19th February 2024. 29 members attended this meeting which was held online via Microsoft Teams for members while the Board of Trustees were present in person following a day of brainstorming around the strategic vision and future direction of EPS.

The accounts examiners, Brett Nicholls Associates, guided EPS membership through the accounts and found no areas for concern for the coming year.

[REDACTED] had served his tenure on the EPS Board of Trustees but put himself forward for re-election. He was duly re-elected. New Trustees were elected to the Board –



Furthermore, and aside from the normal business of the AGM, EPS were delighted to secure two distinguished guest speakers -

[REDACTED] - Senior Policy Analyst at Environmental Standards Scotland.

[REDACTED] - Scientific Outreach and Impact Officer, University of Stirling.

The Way Forward for EPS

In December 2023, EPS was allocated 5 days of fully funded support with a Senior Business Adviser from Community Enterprise In Scotland (CEIS). This was to assist the Board devise a business development plan to help identify the charity's USP and explore potential new income generation streams. In the unfortunate situation that this is not achievable, this process will also investigate continuing but merging or transferring control to another likeminded organisation or the winding up of the charity.

Trustees' Annual Report

EPS Staff Changes

In January 2024, our Policy and Communications officer, Emma Eusebi resigned from EPS to relocate to London where she had been offered the position of Policy Officer with a leading cancer charity whose activities were close to her heart.

Expert Advisory Groups

EPS continued to regularly run expert advisory groups for the three core areas of its work; air quality, land quality, and noise. All three of these groups continued to meet on a virtual basis. The primary objective of these groups is to be a sounding board for discussions about policy. This includes the assessment of areas of good practice, feeding into consultation exercises by the Scottish Government, and considering wider UK policy developments, where relevant to Scotland.

The Air Quality Group met three times during the period, co-chaired by Jennifer Simpson (Sweco) and BoT member, Dr Iain McLellan on an alternate basis. Membership continued to comprise of twelve people and the group has a distinguished list of named individuals with an air quality or environmental science background. The group has and will continue to keep abreast of the latest developments in Scotland, the UK, and internationally (via updates on EFCA conferences). A small sub group was set up with a view to delivering an in person Conference and Exhibition around Air Quality Sensors later in 2024.

Our Land Quality EAG met 3 times led by the Policy and Communications Officer as the group continues without a permanent chair. Through infographics provided by the Food and Agriculture Organisation of the UN and the Global Soil Partnership, EPS promoted World Soils Day 2023 on all social media platforms.

The Scottish Noise Advisory Group (SNAG) continued to be well chaired by Steve Williamson (The City of Edinburgh Council) and his input and knowledge of noise and noise nuisance is particularly useful. Membership currently sits at seven and we will continue to benefit from the expertise of our members. The group met 3 times during 2023/24.

Communications

EPS continued to be a source of balanced, impartial views, and was invited on a number of occasions by radio and TV news channels to provide comment and media responses on environmental matters.

EPS responded to several Scottish and UK wide consultation documents.

EPS expanded its social media coverage on all platforms and increased its social media following.

EPS also released a Clean Air Day Evaluation Report which was in depth review of all EPS activities and involvement in the campaign.

Trustees' Annual Report

Financial Review

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

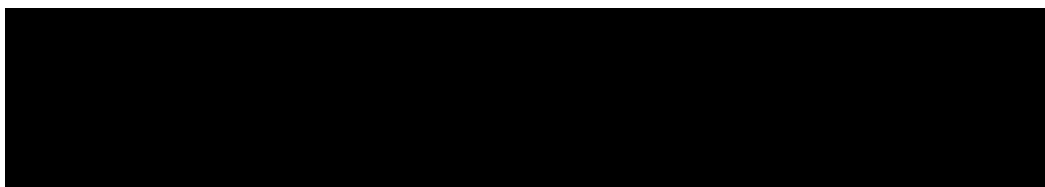
Based on the year ended 31 March 2024, ordinary expenditure for 6 months amounts to £35,840. At 31 March 2024 the charity held unrestricted free reserves of £145,571 therefore the trustees are satisfied this policy is being met. Funds held in excess of this balance will be reinvested in the development of the charity.

Financial Review

The charity generated a net surplus of £14,757 for the year ended 31 March 2024 (2023: £21,938). At 31 March 2024 reserves stood at £145,571 (2023: £130,814), with all of these being unrestricted (2023: £130,814).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



Date: 26th November 2024

Date: 26th November 2024

Independent Examiner's Report

| | |
|---|-----------------------------------|
| Report to the trustees/members of | Environmental Protection Scotland |
| Registered charity number | SC043410 |
| Accounts of the charity for the period | 1 April 2023 to 31 March 2024 |
| Set out on pages | 9 - 14 |

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Independent Examiner's statement:

My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's statement:

In the course of my examination, no matter has come to my attention:

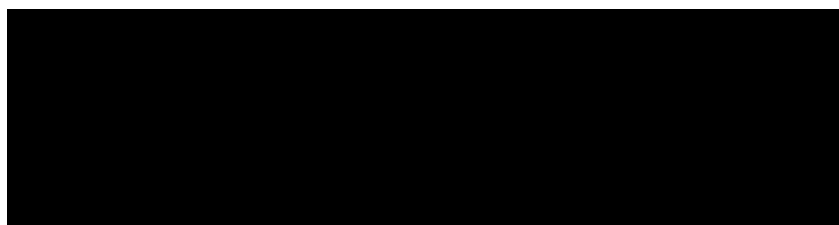
1. Which gives me reasonable cause to believe that in any material respect the requirements to:

- keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

- prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Environmental Protection Scotland
Report and Accounts for the Year Ended 31 March 2024

Receipts and Payments Account

| | | <i>Unrestricted Funds</i> | <i>Restricted Funds</i> | <i>Total Funds</i> | <i>2023 Total</i> |
|-----------------------------------|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
| | <i>Notes</i> | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| Receipts | | | | | |
| Donations | 3 | 68 | - | 68 | 342 |
| Grants | 4 | - | 68,527 | 68,527 | 72,255 |
| Fundraising Activities | 5 | 60 | - | 60 | 360 |
| Other | 6 | 17,782 | - | 17,782 | 23,475 |
| | | <u>17,910</u> | <u>68,527</u> | <u>86,437</u> | <u>96,432</u> |
| Payments | | | | | |
| Charitable Activities Costs | 7 | 3,153 | 68,046 | 71,199 | 69,076 |
| Fundraising Costs | 8 | - | 481 | 481 | 5,418 |
| | | <u>3,153</u> | <u>68,527</u> | <u>71,680</u> | <u>74,494</u> |
| Net Receipts/-Payments | | <u>14,757</u> | <u>-</u> | <u>14,757</u> | <u>21,938</u> |
| <i>Transfers Between Funds</i> | | | | - | - |
| Net Surplus/-Deficit for the Year | | 14,757 | - | 14,757 | 21,938 |
| <i>Funds Brought Forward</i> | | 130,814 | - | 130,814 | 108,876 |
| Funds Carried Forward | 10 | <u>£145,571</u> | <u>-</u> | <u>£145,571</u> | <u>£130,814</u> |

The notes on pages 11 to 12 form an integral part of these accounts.
All income and expenditure during the year was unrestricted.

Statement of Balances

| | <i>Unrestricted Funds</i> | <i>Restricted Funds</i> | <i>Total Funds</i> | <i>2023 Total</i> |
|--------------------------------------|-------------------------------|-----------------------------|------------------------|-----------------------|
| | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| Opening Cash and Bank Balances | 130,814 | - | 130,814 | 108,876 |
| <i>Surplus/-Deficit for the year</i> | <u>14,757</u> | <u>-</u> | <u>14,757</u> | <u>21,938</u> |
| Closing Cash and Bank Balances | <u>145,571</u> | <u>-</u> | <u>145,571</u> | <u>130,814</u> |

Date: 26th November 2024

Date: 26th November 2024

Notes to the Accounts

1. General Information

Environmental Protection Scotland ("the charity") is a SCIO and governed by its constitution. It was registered as a charity in Scotland (registered number SC043410) on 13 September 2012. Its registered address is Room 8, Select Business Centre, 10 Newton Place, Glasgow, G3 7PR.

2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

| 3. Donations | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds £</i> | <i>2023 Total £</i> |
|---------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Donations | 68 | - | 68 | 342 |

| 4. Grants | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds £</i> | <i>2023 Total £</i> |
|---------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Scottish Government | - | 68,527 | 68,527 | 72,255 |

| 5. Fundraising | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds £</i> | <i>2023 Total £</i> |
|-----------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Events | 60 | - | 60 | 360 |

| 6. Other Income | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds £</i> | <i>2023 Total £</i> |
|------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Membership | 11,255 | - | 11,255 | 18,126 |
| Bank Interest | 2,105 | - | 2,105 | 539 |
| Employer Allowance | 4,422 | - | 4,422 | 4,810 |
| | 17,782 | - | 17,782 | 23,475 |

Notes to the Accounts

| 7. Charitable Activities Costs | <i>Unrestricted Funds</i> | <i>Restricted Funds</i> | <i>Total Funds</i> | <i>2023 Total</i> |
|---------------------------------------|-------------------------------|-----------------------------|------------------------|-----------------------|
| | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| Salaries | | 48,719 | 48,719 | 49,056 |
| Employer NI | | 4,422 | 4,422 | 4,810 |
| Pensions | | 3,410 | 3,410 | 3,434 |
| Accounting - IE | | 900 | 900 | 810 |
| Bank Service Charges | 314 | | 314 | 87 |
| Board of Trustees | 5 | 915 | 920 | 720 |
| Breathe Scotland | | 122 | 122 | 118 |
| Insurance | | 456 | 456 | 314 |
| EPUK (International Labmate) | | | - | 1,165 |
| IT & Website | | 1,230 | 1,230 | 1,911 |
| Office Costs | | 181 | 181 | 930 |
| Payroll Fees | 936 | | 936 | 894 |
| Consultancy | 1,800 | | 1,800 | - |
| Rent | | 7,200 | 7,200 | 3,914 |
| Recruitment | | | - | 689 |
| Staff Training, Travel & Subsistence | | 435 | 435 | 224 |
| Miscellaneous | 98 | 56 | 154 | - |
| | <u>3,153</u> | <u>68,046</u> | <u>71,199</u> | <u>69,076</u> |

| 8. Fundraising Costs | <i>Unrestricted Funds</i> | <i>Restricted Funds</i> | <i>Total Funds</i> | <i>2023 Total</i> |
|-----------------------------|-------------------------------|-----------------------------|------------------------|-----------------------|
| | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| Clean Air Day | | 481 | 481 | 5,418 |

9. Related Party Transactions

The trustees received no remuneration or expenses during the year (2023: Nil).

There were no related party transactions during the year (2023: Nil).

Notes to the Accounts

| 10. Funds Analysis | <i>Opening Balance 1 April 23</i> | <i>Receipts</i> | <i>Payments</i> | <i>Transfers</i> | <i>Closing Balance 31 Mar 24</i> |
|---------------------------|---|-----------------|-----------------|------------------|--|
| Unrestricted | | | | | |
| General | 130,814 | 17,910 | 3,153 | | 145,571 |
| Restricted | | | | | |
| Scottish Government | - | 68,527 | 68,527 | | - |
| Grand Total | 130,814 | 86,437 | 71,680 | - | 145,571 |

Purposes of Funds

| | |
|---------------------|---|
| General Fund | The unrestricted, 'free reserves' of the charity |
| Scottish Government | Annual funding for Clean Air day event and overhead costs of the organisation |