

Charity registration number SC042687 (Scotland)

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 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)" (effective 1 January 2019).

After 14 years as Creative Carbon Scotland, in January 2025 the organisation's name was changed to Culture for Climate Scotland (CCS). It was the right time to make this change as for a long time CCS had been doing much more than the carbon management embodied in the old name. The new name – Culture for Climate Scotland – encapsulates the diverse, multifaceted and interlinked strands of CCS's work. It serves as a reminder of the arts and culture sector's important contribution to the climate emergency, and it holds the organisation firmly in Scotland, the base from where all the work begins, even as connections are made and expertise shared abroad. The change of name was accompanied by a refresh of all branding, creating a dynamic new look for the organisation that has been welcomed by partners and stakeholders.

Over the course of 2024/25 CCS continued to experience high demand for its services and events over this period, attracting enquiries and participants from a wider geographical range, not only across but beyond Scotland. A significant area of development for CCS was and continues to be understanding digital accessibility and sustainability.

CCS welcomed the fourth extension of our regular funding award from Creative Scotland, which enabled planning and delivery of activity up to March 2025. In addition, a third year of targeted funding was awarded to CCS to assist Creative Scotland in implementing their Climate Emergency and Sustainability Plan (CESP) across the sector. This continued support made it possible to build on the strengthening of the Green Arts and culture/SHIFT programmes that began in 2022/23.

With this additional support, CCS continued to run the environmental reporting programme for Creative Scotland, a notable recognition of the importance of this carbon emissions reduction work. This year the reporting framework was further developed using our staff's specialist carbon data skills to continue enhancing this service to the sector.

Following its launch in 2022/23, CCS continued to develop the SPRINGBOARD programme with multiple in-person 'local assemblies for creative climate action' taking place across Scotland and the second national *SPRINGBOARD: Assembly for creative climate action*, building on the success of the first which ran in 2023. SPRINGBOARD's aim is to support the sector in making the transformational change necessary to adapt to climate change and these assemblies, and the ongoing local and national cohort work that they instigated, are helping to support collaboration and radical thinking.

CCS continued partner project work in 2024/25 with the second year of Creative Climate Futures funded by Glasgow Communities and Place Fund. In addition, there was planning and preparation for a partnership project with NatureScot entitled Sea Change, which is funded by the Calouste Gulbenkian Foundation and will be launched in 2025/26. Both projects involve embedded artists working in local communities to engage them on the subject of climate change.

Other income-generating activity included:

- An advisory role for the Green Arts Initiative Ireland
- An advisory role on new Philanthropy Capital's Everyone's Environment Pathway Advisory Group
- Delivering an eco-certificate programme for European cultural networks
- Delivering talks, workshops and training sessions to a range of audiences

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The collaboration with an embedded University of Glasgow Doctoral Researcher to develop an evaluation programme for culture/SHIFT projects finished this year with the creation of an evaluation framework. The framework documents how CCS measures the impact of embedded artist projects in a way that can be shared across the cultural and climate sectors. This Collaborative Doctoral Award was funded by the Scottish Graduate School for Arts & Humanities.

In 2024/25, CCS also completed extensive infrastructure work that was begun in 2023/24. This work involved redeveloping the brand, creating a new website and establishing the first organisational CRM, which will underpin CCS delivery in the years to come.

None of the work to date could have taken place without the financial support of Creative Scotland, City of Edinburgh Council, William Grant Foundation, Glasgow Communities and Place Fund and the support of Festivals Edinburgh, Federation of Scottish Theatre and Scottish Contemporary Art Network. CCS thanks their partners and supporters for their generous support and looks forward to continuing these relationships over the coming year. CCS also thanks its trustees and staff.

Objectives and activities

CCS's charitable purposes are:

- a. 'To advance the environmentally sustainable development of culture (including the arts, culture, heritage and science); and
- b. To advance the roles of cultural organisations and practitioners in promoting environmentally sustainable development, independently or in collaboration with others.'

'Sustainable development' is defined as 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs'.

Achievements and Performance

Environmental reporting work supporting carbon reduction and management

In 2024/25, CCS continued to support Creative Scotland Regularly Funded Organisations (RFOs) and organisations receiving cultural funding from the City of Edinburgh Council with their emissions reporting and carbon management. As part of this process, small changes were made to the environmental reporting framework, introducing a new section on biodiversity and continuing to simplify the reporting process and ensure organisations only see the questions relevant to them.

To support those completing the reporting survey, comprehensive online guidance was created for all questions in the survey and three online workshops offered. Individual meetings and email support were also available for those unable to attend or with further questions.

The data from the 131 survey responses was analysed and feedback reports provided to each organisation. The collective data was also analysed and detailed summary reports were provided to Creative Scotland and City of Edinburgh Council covering the responses of their funded organisations. An emissions summary and the festivals' feedback reports were also provided to Festivals Edinburgh.

In addition, we created [an online update report on the Scottish cultural sector's environmental reporting for 23/24](#).

Since CCS started tracking cultural organisations' emissions from energy, travel and waste in 2015/16, the average footprint of an organisation has decreased by 38% from 124 tonnes CO₂e in 2015/16 to 77 tonnes CO₂e in 2023/24 (2024/25 reporting has been completed and we are currently analysing the data). This value was 66 tonnes in 2022/23, so we have seen an increase of 11 tonnes per organisation, a significant increase in one year.

One of the main drivers of this increase was greater emissions from plane travel. These emissions increased by 20% from 2022/23. However, this was caused by a 23% increase in the UK Government calculated emission factor. If we look at the raw distance travelled by plane, this decreased in 2023/24.

We also saw a 22% increase in electricity emissions. While this was mainly driven by more detailed reporting from one large venue, we are also aware that reducing energy emissions is an ever-increasing challenge. Organisations have limited funding and capacity to deliver capital projects now that all the quick wins have been achieved. To continue our work to support this, we had a session on building energy in SPRINGBOARD and hosted an in-person session for Edinburgh-based organisations focused on building emissions in June 2025.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Understanding of adaptation greatly increased in 2023/24 driven by our two training sessions delivered in partnership with Verture (formerly Sniffer) and our Adaptation Learning Sets. While in 2022/23 there were four complete adaptation plans reported, in 2023/24 this increased to 53.

Additionally, 91% of all reporting organisations indicated how they are using their work or programming to influence audiences, collaborators or decision-makers.

CCS continued to promote and develop our unique web-based tool to track travel-related carbon emissions: www.claimexpenses.com. The commercial subscription service remains at a much-subsidised annual rate for all Scottish arts organisations.

Green Arts

The Green Arts team continued to develop and review tools, resources and guides to support Green Arts Initiative (GAI) members. A learning set focusing on climate adaptation was designed and delivered to Green Champions from 18 different organisations. Through supported peer exchange, the group tested and updated CCS's 'Adapting Culture' toolkit and shared example adaptation plans as resources, providing these organisations with a stake in the tools designed for them. The resources were then released for use by the wider GAI community and beyond to share that knowledge and support more widely. Through the learning set and previously delivered training a significant uptick was seen in the number of reporting organisations with adaptation plans in place, which was at 53 after the previous year's four.

In order to better platform CCS resources and guides, and to engage more organisations in the GAI and our other programmes, monthly Starting Point training sessions were delivered. Ten events were delivered in 2024/25, covering an introduction to climate and culture and creating a space for meeting others in the culture sector working on sustainability.

Targeted GAI training workshops were also delivered with a focus on digital emissions, climate justice and aviation, and sustainability engagement with audiences. Each workshop included relevant guest speakers to support and inform GAI members on these topics. A further event on sustainable touring was delivered in collaboration with Magnetic North Theatre Company and the Touring Network.

In 2024/25, the Green Arts Initiative supported 457 members. CCS maintained a Mighty Networks space for use by Green Arts Initiative members, sharing and encouraging participants to share news and action from the network. The Green Arts Charter, which brings a more structured set of commitments for GAI members, had 78 organisations signed up in 2024/25.

CCS continued to support the Arts Resource Management Scotland Group, Scottish Classical Sustainability Group and the working group around Theatre Green Book practice. CCS also worked with Dundee Rep and Scottish Dance Theatre, Curious Seed, Federation of Scottish Theatre and National Theatre of Scotland to organise carbon budgeting training tailored around use of the Theatre Green Book with expert Jennifer Taillefer.

Edinburgh Festivals

CCS continued strategic work with the Edinburgh Festivals from April to September 2024, supporting Festivals Edinburgh with their sustainability delivery. Environmental reporting for the festivals (reporting on emissions 2023/24) was completed using the same survey as reporting for Creative Scotland RFOs and organisations funded through the City of Edinburgh Council Culture Service, which made internal operations around reporting more efficient.

Culture/SHIFT

Green Tease

In 2024/25, CCS delivered seven Green Tease events in locations across Scotland. The themes included just transition, urban food systems, culturally relevant and climate adaptive food for new Scots, creative consultation about land use in the proposed Galloway national park and informal meet-up events that provided space for many creatives to talk about their work. This year around 80% of the speakers at these events came from the arts and culture sector but audiences were mixed with almost two thirds from outside the arts and culture sector.

Library of Creative Sustainability

In 2024/25, four new case studies were added to the Library of Creative Sustainability covering a range of topics. The new CCS website also features a new layout for the Library with easier navigation and improved filters.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Climate Beacons

2024/25 was the final year of CCS's Climate Beacons delivery with the culmination of some small-scale projects in Argyll, Caithness and Fife. These included a series of art events about temperate rainforests, a touring film screening and community meal, and the creation of a new film with school pupils. Full details of the project can be reviewed on the [Climate Beacons page on our website](#).

Evaluation

During this year, our embedded PhD researcher completed their work with the culture/SHIFT team, culminating in the launch of [the evaluation framework](#). Training on the framework will take place in 2025/26.

Climate Justice

A variety of presentations on climate justice and arts and culture took place in 2024/25, including at 'Creative Approaches to the Energy Crisis' at Aberdeen University discussing cultural approaches and their relevance to achieving climate justice, the 'People Dancing' national online event devoted to climate justice thinking for community dance organisations, and on creative practices around intergenerational justice and climate change as part of a 'Creative Climate Futures' training event.

During 2024-25 organisations with a focus on social justice and its intersection with climate change participated in our local assembly events and worked with us on longer-term projects. In Orkney we worked closely with Community Energy Scotland. In Aberdeen we platformed Just Transition Communities project. We also established links with Take One Action film festival, which led to a Green Tease around land justice with Friends of the Earth Scotland. In the Scottish Borders the focus was on active travel with one workshop looking specifically at equality, diversity and inclusion within active travel projects with Aneena Mckenna from Mor Diversity.

In place of developing new resources, CCS continues to focus on ensuring that climate justice theory is integrated into existing resources across the organisation. This reflects the aim to make climate justice part of all CCS activity rather than a distinct strand in and of itself. It is a key theme and resonates across all areas of delivery.

Creative Climate Futures

This project is funded by Glasgow Communities and Place Fund and involves Verture, CCS, Glasgow Council for Voluntary Sector (GCVS), Community Land Scotland, Scottish Communities Climate Action Network (SCCAN) and Glasgow City Council. It involves two neighbourhoods in Glasgow, each with an embedded artist, and aims to develop capabilities for climate change adaptation.

The project began in 2023/24 with confirmation of Pavillion as the anchor organisation in Easterhouse, and Crossroads in Laurieston and Hutchesontown. The two artists worked with residents on creating local visions for climate-ready futures through a series of workshops and activities in 2024/25. This led to the agreement of action plans that include developing a new park, and ongoing repair café and skillshare events at Platform in Easterhouse, and developing a new walking route with creative signage and a wildflower meadow in the Gorbals.

The Glasgow Future Fair took place in March 2025 and included panel discussions, creative activities, a visioning exercise and exhibits about the results that had come out of the project. The work has led to the project being extended for a third year in 2025/26.

Strategy

Our strategy work aims to enable the sector to fulfil its role in the transition to a sustainable Scotland. To achieve this, we focus our efforts on both influencing, and influencing change within, the organisations and groups that shape the Scottish cultural sector and, by extension, our society in general.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

SPRINGBOARD

We ran two check-in meetings for SPRINGBOARD 2023 cohorts in May and December to continue the conversations we started at that inaugural event and to help inform planning for SPRINGBOARD 2025. The cohorts have developed in different ways depending on their group members and CCS has continued to support the work of several cohorts where relevant.

Following the success of the SPRINGBOARD online assembly in March 2023, the second online assembly took place in March 2025. The theme was transformational change and over the two days 62 speakers and 350 attendees took part representing culture, climate change, public bodies, academia, funding bodies and the private sector. This assembly included in-person watch parties on day one allowing people to gather to watch the panel sessions and take the opportunity to network and engage with other attendees.

SPRINGBOARD local assemblies for creative climate action, which facilitate and support in-person meetings that encourage and enable collaboration between climate change and culture-focused organisations and individuals, continued to take place. In 2024/25, they were delivered in Aberdeen, Argyll & Bute, Inverclyde, Inverness, Lanarkshire, Orkney, and Scottish Borders. CCS collaborated with co-hosts at cultural organisations in these areas to bring them together with climate players for creative climate action. The events were attended by around 150 individuals, who gained a better understanding of the projects and activities in their local area, a better understanding of the role of culture and creativity in climate work, learned more about collaboration opportunities, improved their knowledge about environment issues and made valuable in-person connections. This work has also built a positive connection with some of the Scottish Communities Climate Action Network hubs. Staff from both our Green Arts and culture/SHIFT teams deliver SPRINGBOARD local assemblies

SNaCC

CCS co-ordinated three Scottish National Culture for Climate (SNaCC) group meetings in May, August and December before handing the project over to others to take forward in future.

Presentation and talks

With increasing regularity, CCS is invited to give presentations, supply video talks and sit on panels at events, conferences and meetings within Scotland and around the world. In 2024/25, these have taken place both in person and online and included presentations, talks and discussion events with The Canada Council for the Arts, a French Ministry of Culture delegation, the Coriolis conference of performing arts organisations in Portugal and a group of MENA arts organisations, organised by the British Council.

In addition, meetings offering leadership and support to numerous organisations from Scotland and beyond took place. Some of those met during 24/25 include Scottish Parliament, Scottish Borders Council, Performing Arts Forum, a German funding organisation, a delegation attending the festivals from Vietnam and representatives of French cultural organisations.

International Partnerships

CCS's relationship with Ireland's Performing Arts Forum (formerly Theatre Forum) developed further through the continued support of the Green Arts Initiative Ireland, including contributing to a two-day event working with touring companies and representatives of the Irish Government Culture department and Arts Council Ireland to consider how touring could be made more sustainable and providing advice and resources on an ad-hoc basis. There was continued support provided to Creative Ireland's Creative Climate Action funding programme with the CCS director involved in the application selection process.

CCS built on previous engagement with the European cultural networks, which were part of SHIFT Culture ('Shared Initiatives For Training' on the Sustainable Development Goals) to deliver year two of a pilot project establishing an eco-certificate based on the collectively developed eco guidelines. CCS developed tools and resources to support the implementation of the eco guidelines, provided support to participants and led a two-day online event. This work was supported by Netherlands based, Vector42, which provided auditing for the eco-certificate. Fifteen participants passed their external audits and were awarded the SHIFT Culture eco-certificate.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Communications and partnerships

Website & social media

CCS conducted an extensive recruitment process to secure suitable partners to deliver a brand refresh and website redevelopment. Key factors in this recruitment were to ensure the accessibility and sustainability of the CCS brand and website into the future. To ensure these criteria were met, training and research took place to upskill the CCS communications team's knowledge and understanding in these areas, enabling them to create a comprehensive brief which was then used to approach sector-leading agencies to tender for the work. The services of a website development agency along with a freelance graphic designer were engaged at the end of 2023/24 and the activity was completed in 2024/25.

The new CCS website was launched in January utilising the new branding. The new site has been created to be compliant with [WCAG AA](#) for accessibility. From the sustainability perspective, our goal is A+/A across the majority of our pages, being proactive to examine and amend any that aren't on a regular basis.

Given the change of website partway through the year, it is hard to compare website traffic to past years, but increased traffic and engagement is expected over the course of 2025/26.

CCS social media activity has been sustained throughout the year through informative and inspiring posts for our news and events, and including discrete campaigns for Scotland's Climate Week. Analytics reports were undertaken every six months to review activity and inform future content creation so time can be focused on the most appropriate channels for the delivery being promoted.

Like many other organisations, CCS took the decision to stop using X (Twitter) in November 2024 due to conflict with the organisation's values. Time has instead been focused on content for CCS's other social media platforms: Facebook, Instagram and LinkedIn.

Newsletter

In the year to 31 March 2025, subscribers to the monthly CCS newsletter increased by 10%. 'Open' rates continue to average around 50% with average click rates of 9%.

Admin

During 2024/25 CCS's new CRM system was populated and further developed to sync with the events booking system. This provides a comprehensive and linked approach to managing relationships with our audiences and partners.

Additional work was undertaken to review cyber security following an attempted phishing attack on the organisation. This comprised of a cyber security audit, implementation of increased security measures across the organisation and a training programme for all staff.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Environmental policy and impacts

CCS has a clear environmental sustainability policy and gathers data to be able to report on the emissions the organisation generates. Staff work in a hybrid format, sharing time between the office and home working. Calculations are included for both office and home utility emissions in acknowledgement of the impact of both.

The reported office utility and waste emissions are calculated based on the square metre area that CCS rents from Thorn House. Thorn House provides a unit measurement for electricity, gas and water per square metre and exact quantities of waste collected allowing estimation of CCS's contribution to these emissions.

The total energy emissions for the organisation have not changed from the previous year but it should be noted that Thorn House has experienced a delay in reporting their energy emissions for the year and so 2023/24 figures have been used as an estimate.

The water, waste, electricity and gas emissions from home were estimated for a total of 6.03 FTEs using the method CCS recommends to reporting cultural organisations. This is an increase of 0.14 FTE from 2023/24 as a result of changes in staff.

Travel is recorded accurately using claimexpenses.com and includes travel by staff, freelancers and artists who are involved in CCS work and events. With the completion of our audience travel project in 2023/24, there was a reduction in the number of in-person events taking place in 2024/25. This resulted in travel emissions decreasing by almost 50% in 2024/24 producing 0.544t CO₂e.

Hotel stays are also recorded so emissions linked to overnight stays can be calculated.

Digital emissions continue to be CCS's main source of emissions as calculated from an audit of the CCS website and analysis of our Microsoft Office usage. There are further emissions generated from cloud services and social media for which it has not been possible to make calculations, but CCS is aware of these areas and will continue to monitor them in the coming years. Our new website was launched at the start of 2025 and it is expected that the digital emissions will reduce in 2025/26 as a result of this redevelopment.

In 2024/25 CCS purchased new IT equipment for the first time. In the past refurbished equipment has always been procured but this was no longer felt to be the best value for money. Equipment that was often around two years old, outwith warranty and more likely to have faults was costing much the same as new computers and so the decision was taken to purchase new rather than refurbished. This decision has increased our carbon emissions significantly with 4.24 tonnes CO₂e generated from the nine laptops procured.

In 2023/24 CCS began calculating emissions generated through audience travel for the first time but data was only gathered at 50% of events. In 2024/25, data was gathered on audience travel at all CCS events and, as expected, this has resulted in a further increase in reported emissions in the table below entitled 'Emissions outwith CCS control'. These emissions are all linked to CCS activity but CCS does not have direct control to reduce them. By gathering this data and monitoring these emissions, CCS hopes to influence the choices of audiences in the future.

With the inclusion of emissions in new areas in CCS reporting there has been an increase in total carbon emissions for 2024/25. Primarily this is as a result of including procurement in our emissions calculations and having a full year of audience travel data for the first time.

Total carbon emissions for 2024/2025 are 14.91 tonnes CO₂e.

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

CCS emissions	2024/ 25	2023/ 24	2022/ 23	2021/ 22	2020/ 21	2019/ 20	2018/ 19	2017/ 18	2016/ 17	2015/ 16
Office electricity	0.197	0.197	0.151	0.295	0.759	1.5	1.699	1.699	1.366	2.391
Office gas	0.287	0.287	0.261	0.644	0.897	0.5	0.551	0.551	0.376	0.658
Office water	0.007	0.007	Not avail	0.004	0.015	0.022	0.025	0.025	0.017	0.029
Home working	1.206	1.178	1.303	1.186	1.011	1.4	0.547	0.547	0.571	
Waste to landfill	0.015	0.015	0.0083	0.125 (est)	0.14 (est)	0.044 (est)	0.048 (est)	0.048 (est)	0.048 (est)	0.048 (est)
Recycling	0.0017	0.0017	0.0013	0.019 (est)	0.021 (est)	0.0018 (est)	0.002 (est)	0.002 (est)	0.002 (est)	0.002 (est)
Food waste	0.0002	0.0001	0.0001	0.016 (est)						
Travel	0.544	1.082	0.847	0.349	0.001	2.015	2.561	1.067	1.172	2.138
Hotel stays	0.062	0.134	0.165							
Digital	4.091	4.103	4.06							
Procurement	4.235									
Total annual emissions - CO₂e (tonnes)	10.6459	7.0048	6.7967	2.638	2.844	5.4828	5.433	3.939	3.552	5.266

Emissions outwith CCS control

CCS emissions	2024/25	2023/24
Audience travel	2.925	1.957
Commuting	1.335	1.4
Total annual emissions - CO₂e (tonnes)	4.26	3.357

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

CCS received continuing financial support from Creative Scotland in the shape of a seventh annual award of £150,000 under the extended 2018-21 RFO programme. Creative Scotland also provided targeted funding to CCS to support implementation and progress of their CESP targets by the sector with financial support of £250,000. In addition, the SCIO earned income from a range of sources.

The accounts show income of £524,029 (2024: £553,686) and expenditure of £591,196 (2024: £523,682) producing a deficit for the year of £67,167 (2024: £30,004 surplus). Within these sums, restricted funds decreased by £12,779 (2024: increase £14,035) and unrestricted funds decreased by £54,388 (2024: increase £15,969). The balance of funds at the end of the year was £214,017 (2024: £281,184), of which £16,588 (2024: £29,367) are restricted cash funds. The charity's unrestricted funds therefore total £197,429 (2024: £251,187).

Reserves Policy

The charity's unrestricted reserves meet the threshold set in the reserves policy as the amount sufficient to allow for an orderly winding-up or time to raise additional funding.

The Board of Trustees request an annual calculation is made of the wind-up costs of CCS. This includes staff costs, redundancy, winding up activity and organisational liabilities. This also covers cashflow problems and the cushion for less critical unforeseen events and also allows for risks to be taken where 'investment' is required. The revenue turnover for the period 2024/25 was £524,029 and the Trustees have set a reserves level of £192,000. At 31 March 2025, the unrestricted free reserves were at £196,488, excluding designated funds and fixed assets, and the charity aims to retain this level of reserves.

Risk Management

The trustees assess the major risks to which the charity is exposed at each board meeting and are satisfied that the systems are in place to mitigate exposure to these risks.

Structure, governance and management

Culture for Climate Scotland (CCS) is a single-tier Scottish Charitable Incorporated Organisation (SCIO) whose members are all therefore trustees.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

- Sam Alberti
- Anne-Marte Bergseng
- Katelyn Grant
- Hannah Imlach (resigned 28 October 2025)
- Judi Kilgallon (Secretary from 26 November 2024)
- Lucy Power
- Matthew Rate (Treasurer)
- Gary Stewart (nominated by and representing Festivals Edinburgh up to 30 September 2024) (Convenor)
- Fiona Sturgeon Shea (nominated by and representing the Federation of Scottish Theatre) (Secretary - resigned 26 November 2024)

The board meets a minimum of four times per financial year and reviews an updated risk register for the SCIO at each board meeting.

Registered Office

Thorn House
5 Rose Street
Edinburgh
EH2 2PR

Auditor

Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Details of method of recruitment and appointment of trustees

CCS is committed to an open recruitment process for trustees to its Board of Directors and to complement this with appropriate induction, training and support through their period of service. CCS look for individuals who can bring experience, diversity (both in background and approaches and perspectives), guidance and skills to the Board to enable it to move forward and be relevant in our communities.

In appointing trustees, the Board will seek to address any gaps in skills, experience, diversity and geographical representation. Once a gap has been identified in the skills and experience within the board CCS will then determine what will be looked for in new trustees.

Depending on what gaps are identified, an open recruitment process may be undertaken, or a trustee may be co-opted to the Board to fill the determined gap. Unsolicited applications will also be considered.

If an open recruitment process is agreed by the Board then an information pack will be put together including:

- A summary of the role
- A list of any specific skills and experience
- The business plan
- Details of how to apply for the role and how the appointments process will work

As soon as possible after the deadline, the Nominations Committee will review the applications to create a shortlist, based on the original requirements. Candidates will then be invited to meet with the Director and Convenor, to discuss the role and to answer any questions. Following this the Director and Convenor will recommend who they consider to be the best fit for the Board and the organisation as a whole. References will then be requested, and the prospective trustee(s) will be invited to observe a board meeting and to observe CCS's work in action.

Once agreement has been reached and the appointment confirmed by the Board, the unsuccessful candidates will be informed. An induction pack will be sent to the new trustee(s) and they will be added to the trustee register.

All trustees are offered the opportunity to have an informal one to one with the Convenor annually to discuss their role on the Board and to answer any questions that may arise.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Staffing

- Matthew Belsey was employed as full-time Environmental Reporting & Data Manager.
- Romane Boyer was employed full time as Senior Green Arts Officer and supported Festivals Edinburgh with their sustainability delivery for approximately two-and-a-half days per week (50% FTE) for the period April-September.
- Lewis Coenen-Rowe was employed throughout the year for four days per week (80% FTE) as culture/SHIFT Manager.
- Katherine Denney was employed full-time as the Communications Manager.
- Jo King was employed for three and a half days per week (70% FTE) as Senior Operations Manager.
- Dominika Kupcova was employed full-time as Communications Officer.
- Sarah O'Hare was employed full-time as Senior Green Arts Officer.
- Caro Overy was employed for three days per week (60% FTE) as Green Arts Manager.
- Jackie Purves was employed at three days per week (60% FTE) as the Administration Officer.
- Maja Rimer was employed as a full-time Senior Culture/SHIFT Officer until August 2024.
- The Director, Ben Twist, was employed full-time.
- Eleanor White was employed as full-time Senior culture/SHIFT Officer from October 2024.
- Alexis Woolley was employed as Strategy Manager for three days per week (60% FTE).
- Emma Hall continued to be integral to CCS as a PhD student funded through the Scottish Graduate School for the Arts and Humanities, in collaboration with the University of Glasgow.

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in Scotland 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 of the charity 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 sufficient 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 provisions of the trust deed. 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.

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

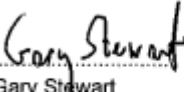
Auditor

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.


.....
Gary Stewart
Trustee

Date: 28/11/25
.....

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CULTURE FOR CLIMATE SCOTLAND

Opinion

We have audited the financial statements of Culture for Climate Scotland (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 Financial Reporting Standard 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 charity's affairs as at 31 March 2025 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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.

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 requires 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.

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CULTURE FOR CLIMATE SCOTLAND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CULTURE FOR CLIMATE SCOTLAND**

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.

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 auditor's 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.

Senior statutory auditor exemption

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



**Fiona Haro (Senior Statutory Auditor)
for and on behalf of Thomson Cooper , Statutory Auditors
Dunfermline**

27/11/2025

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	26,543	-	26,543	248
Charitable activities	3	447,628	45,189	492,817	550,295
Investments	4	4,669	-	4,669	3,143
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		478,840	45,189	524,029	553,686
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	5	533,228	57,968	591,196	523,682
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(54,388)	(12,779)	(67,167)	30,004
Fund balances at 1 April 2024		251,817	29,367	281,184	251,180
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2025		197,429	16,588	214,017	281,184
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

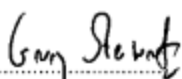
		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	2	248	-	248
Charitable activities	3	471,632	78,663	550,295
Investments	4	3,143	-	3,143
		<u>475,023</u>	<u>78,663</u>	<u>553,686</u>
Total income				
Expenditure on:				
Charitable activities	5	459,054	64,628	523,682
		<u>459,054</u>	<u>64,628</u>	<u>523,682</u>
Net (expenditure)/income for the year/ Net movement in funds				
		15,969	14,035	30,004
Fund balances at 1 April 2023		235,848	15,332	251,180
		<u>235,848</u>	<u>15,332</u>	<u>251,180</u>
Fund balances at 31 March 2024		<u>251,817</u>	<u>29,367</u>	<u>281,184</u>

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		603		1,004
Current assets					
Debtors	13	36,814		78,760	
Cash at bank and in hand		232,214		226,388	
		<u>269,028</u>		<u>305,148</u>	
Creditors: amounts falling due within one year	14	<u>(55,614)</u>		<u>(24,968)</u>	
Net current assets			213,414		280,180
Total assets less current liabilities			<u>214,017</u>		<u>281,184</u>
Income funds					
Restricted funds	17		16,588		29,367
<u>Unrestricted funds</u>					
Designated funds	19	941		59,547	
General unrestricted funds		196,488		192,270	
			<u>197,429</u>		<u>251,817</u>
			<u>214,017</u>		<u>281,184</u>

The financial statements were approved by the Trustees on 25/11/25


 Gary Stewart
 Trustee

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		1,157		(20,057)
Investing activities					
Investment income received		4,669		3,143	
Net cash generated from investing activities			4,669		3,143
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			5,826		(16,914)
Cash and cash equivalents at beginning of year			226,388		243,302
Cash and cash equivalents at end of year			232,214		226,388

CULTURE FOR CLIMATE SCOTLAND (FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Culture for Climate Scotland is a Scottish Charitable Incorporated Organisation. 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 the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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. The principal accounting policies adopted are set out below.

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 the next 12 months. Thus 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified under the following activity headings.

Expenditure on charitable activities includes the costs of supporting Creative Carbon Scotland and other activities to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support Creative Carbon Scotland's activities. These costs have been allocated on a basis of time spent by staff on each activity.

1.6 Tangible fixed assets

Tangible fixed assets over £1,000 are initially capitalised at cost, 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	25% Straight Line
Computers	25% 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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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.

**CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

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.

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 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	26,543	248

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	2025	2024
	£	£
Earned Income	46,497	72,078
Performance related grants	446,320	478,217
	<u>492,817</u>	<u>550,295</u>
Analysis by fund		
Unrestricted funds	447,628	471,632
Restricted funds	45,189	78,663
	<u>492,817</u>	<u>550,295</u>
Performance related grants		
Creative Scotland Grant	150,000	150,000
Creative Scotland Climate Emergency	250,000	249,554
Climate Beacons	-	30,000
City of Edinburgh Council	15,800	-
Four Nations International Work	-	(1,000)
Paths for All Project	-	15,569
Glasgow Future Places	-	34,094
Creative Climate Futures	22,838	-
Sea Change	6,551	-
Other	1,131	-
	<u>446,320</u>	<u>478,217</u>

4 Investments

	2025	2024
	£	£
Interest receivable	4,669	3,143
	<u>4,669</u>	<u>3,143</u>

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Staff costs	390,203	361,114
Support to the sector	65,351	45,974
Culture/SHIFT projects	4,280	60,179
Strategic Development and Research	23,341	5,020
Marketing and Communications	45,833	2,433
	<u>529,008</u>	<u>474,720</u>
Share of support and governance costs (see note 6)		
Support	50,918	37,924
Governance	11,270	11,038
	<u>591,196</u>	<u>523,682</u>
Analysis by fund		
Unrestricted funds	533,228	459,054
Restricted funds	57,968	64,628
	<u>591,196</u>	<u>523,682</u>

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	5,931	-	5,931	8,772	-	8,772
Depreciation	401	-	401	401	-	401
Exchange Losses	459	-	459	457	-	457
Rent	14,282	-	14,282	12,769	-	12,769
Insurance	2,248	-	2,248	2,071	-	2,071
Repairs and Maintenance	9,976	-	9,976	1,148	-	1,148
Postage & stationery	114	-	114	159	-	159
Travel expenses	323	-	323	1,059	-	1,059
Consultancy fees	396	-	396	932	-	932
Sundry expenses	514	-	514	2,115	-	2,115
Subscriptions	684	-	684	558	-	558
Bank charges	261	-	261	189	-	189
IT costs	15,329	-	15,329	7,294	-	7,294
Audit fees	-	6,414	6,414	-	6,182	6,182
Bookkeeping fees	-	4,856	4,856	-	4,856	4,856
	<u>50,918</u>	<u>11,270</u>	<u>62,188</u>	<u>37,924</u>	<u>11,038</u>	<u>48,962</u>

All costs are allocated on a direct basis.

Governance costs includes payments to the auditors of £6,414 (2024- £6,182) for audit fees.

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Exchange losses	459	457
Fees payable for the audit of the charity's financial statements	6,414	6,182
Depreciation of owned tangible fixed assets	401	401
	<u>7,274</u>	<u>7,040</u>

8 Trustees

During the year, 1 trustee was reimbursed for expenses, totalling £197 (2024: £nil).

9 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
<u>12</u>	<u>13</u>

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	357,358	335,749
Social security costs	28,539	24,520
Other pension costs	10,237	9,617
	<u>396,134</u>	<u>369,886</u>

The key management personnel of the charity, comprise the Director and Senior Operations Manager. The total employee benefits of the key management personnel of the charity were £90,151 (2024 - £77,189).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Intangible fixed assets

	Software
	£
Cost	
At 1 April 2024 and 31 March 2025	<u>36,414</u>
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	<u>36,414</u>
Carrying amount	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	1,606	923	2,529
At 31 March 2025	1,606	923	2,529
Depreciation and impairment			
At 1 April 2024	602	923	1,525
Depreciation charged in the year	401	-	401
At 31 March 2025	1,003	923	1,926
Carrying amount			
At 31 March 2025	603	-	603
At 31 March 2024	1,004	-	1,004

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	550	5,778
Other debtors	31,382	70,332
Prepayments and accrued income	4,882	2,650
	36,814	78,760

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		8,387	10,325
Deferred income	15	30,628	-
Trade creditors		6,662	7,645
Other creditors		2,949	273
Accruals		6,988	6,725
		55,614	24,968

CULTURE FOR CLIMATE SCOTLAND
(FORMERLY KNOWN AS CREATIVE CARBON SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

	2025	2024
	£	£
Other deferred income	30,628	-
	<u>30,628</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	30,628	-
	<u>30,628</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	30,166
Released from previous periods	-	(30,166)
Resources deferred in the year	30,628	-
	<u>30,628</u>	<u>-</u>
Deferred income at 31 March 2025	<u>30,628</u>	<u>-</u>

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	10,237	9,617
	<u>10,237</u>	<u>9,617</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April	Incoming	Resources	At 31 March
	2024	resources	expended	2025
	£	£	£	£
City of Edinburgh Council 2024	-	15,800	(15,800)	-
Screen Scotland	-	-	(1,925)	(1,925)
Sea Change	-	6,551	-	6,551
Four Nations	1,883	-	-	1,883
Climate Beacons	729	-	(729)	-
UK Shared Prosperity Funding	26,755	22,838	(39,514)	10,079
	<u>29,367</u>	<u>45,189</u>	<u>(57,968)</u>	<u>16,588</u>

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17 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Paths for All	-	15,569	(15,569)	-
UK Shared Prosperity Funding	-	34,094	(7,339)	26,755
City of Edinburgh Council - Edinburgh Partnership	1,992	-	(1,992)	-
Creative Scotland Cultural Buildings Survey	5,461	-	(5,461)	-
Four Nations	4,714	(1,000)	(1,831)	1,883
Climate Beacons	3,165	30,000	(32,436)	729
	<u>15,332</u>	<u>78,663</u>	<u>(64,628)</u>	<u>29,367</u>

City of Edinburgh Council 2024 - A grant was received from City of Edinburgh Council to deliver environmental reporting and sustainability training and support to cultural organisations in Edinburgh during the year 2024/25.

Screen Scotland - At the end of 2024-25 work commenced on the Screen Sustainability project which will run through 2025/26. This activity is supported by Screen Scotland (via Creative Scotland) and Glasgow City Council and continues work begun by BECTU Vision on the development of a Sustainability Hub for the Scottish screen production sector.

Sea Change - Sea Change is a two-year action-research project combining place-based work with and by two coastal communities that are directly affected by climate change, with innovative cross-directorate working with the Scottish Government and relevant agencies. Sea Change is supported by funds from the Calouste Gulbenkian Foundation and NatureScot. Project delivery commences in 2025/26.

Four Nations - Arts Council of Wales awarded this grant for a project to explore the potential of a sustainable, surface-travel based, touring network across the nations of the United Kingdom and the Republic of Ireland. The project came to an end during 2024/25 but the final report, which showed how the money that had been drawn down had been fully spent, was submitted in April 2025.

Climate Beacons - A grant was originally awarded in 2022 for a project to create a Scotland-wide collaborative project between climate change or environmental organisations and arts, heritage, or cultural organisations to stimulate long-term public engagement in the lead-up to and aftermath of COP26.

A further grant was received in 2023/24 to continue supporting the Climate Beacons to develop further public engagement activity and new project ideas. This work completed in 2024/25.

UK Shared Prosperity Funding - This two-year climate change adaptation project is funded by Glasgow Communities and Place Fund and led by Verture (formerly SNIFFER). Culture for Climate Scotland is responsible for supporting embedded artists working in the two 'Pioneer Neighbourhoods' of Easterhouse and Laurieston & Hutchesontown where they will support local communities to co-create visions for what is needed in these locations to become climate resilient. An extension of this project will continue with additional funds in 2025/26.

Paths for All - This grant was awarded to deliver the Transforming Audience Travel through Art project (TATTA) with Perth Theatre and Concert Hall. This project took place in 2023/24 and was focused around audience travel; exploring the ways people travel to and from venues to inform strategy to promote more sustainable audience travel in future.

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17 Restricted funds

(Continued)

City of Edinburgh Council - Edinburgh Partnership - These reserves were leftover funding from the now defunct Edinburgh Partnership. The Council approved the remaining funding being transferred to support the running of a local assembly group within Edinburgh which will provide a network for cultural organisations seeking to improve and develop their sustainability. This work was completed in 2023/24.

Creative Scotland - Cultural Buildings Survey - This grant was awarded to conduct a survey of six building based creative businesses in order to support and inform them in their progress towards making their buildings carbon neutral. This activity will directly inform Creative Scotland of the work required to support the cultural estate to become net zero.

18 Unrestricted funds

These are endowment funds funds which are material to the charity's activities.

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	192,270	478,840	(474,222)	(400)	196,488

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	189,186	475,023	(448,000)	(23,939)	192,270

19 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2023	Resources expended	Transfers	Balance at 1 April 2024	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£
Website Development	16,904	-	23,939	40,843	(41,243)	400	-
Digital Tools	9,758	(9,758)	-	-	-	-	-
Springboard Delivery 2024	20,000	(1,296)	-	18,704	(17,763)	-	941
	<u>46,662</u>	<u>(11,054)</u>	<u>23,939</u>	<u>59,547</u>	<u>(59,006)</u>	<u>400</u>	<u>941</u>

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19 Designated funds

(Continued)

Website Development - Preparatory work on developing a new website for CCS began in 2022/23 and the Board designated funds for this purpose so that development could continue in 2023/24 and 2024/25. The work completed in 2024/25.

Digital Tools - During 2022/23, CCS relaunched the Green Arts Initiative and allocated funding for digital tools to help support the growing network interact and engage online. Part of this work included creation of a new CRM and update of our Claimsexpenses software which continued into 2023/24. The Board designated the funds allocated for digital tools and this work completed in 2023/24.

Springboard delivery 2024 -The 2023 SPRINGBOARD online assembly was a great success but required additional support in the form of freelance staff and an event delivery platform that bring additional cost. In order to ensure that SPRINGBOARD could take place in 2024/25 and build on the momentum of the inaugural event, the Board designated funds for this purpose. The work completed in 2024/25.

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	603	-	-	603
Current assets/(liabilities)	195,885	941	16,588	213,414
	<u>196,488</u>	<u>941</u>	<u>16,588</u>	<u>214,017</u>

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	1,004	-	-	1,004
Current assets/(liabilities)	191,266	59,547	29,367	280,180
	<u>192,270</u>	<u>59,547</u>	<u>29,367</u>	<u>281,184</u>

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21 Operating lease commitments

Lessee

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:

	2025	2024
	£	£
Within one year	7,524	7,025
Between two and five years	15,047	-
	<u>22,571</u>	<u>7,025</u>

22 Related party transactions

Certain Trustees are also on the board of other organisations with whom the charity shares limited amounts of costs, or to whom services are provided. All these transactions were completed at an arm's length basis and details of each charity are set out below.

During the year, the charity received £16,917 (2024: £19,568) from Festivals Edinburgh, whom Gary Stewart is a Trustee for the Charity. There was no balance due from Festivals Edinburgh at the year end.

Furthermore, the charity received £20,823 (2024: £6,604) from Sniffer, whom Anne-Marte Bergseng is a Trustee of. The charity paid out £nil (2024: £3,330) to Sniffer during the year and there were no outstanding balances due to or from Sniffer at the year end (2024: £nil). During the year, Sniffer rebranded to Verture. Following the rebrand, the only transaction with Verture was the receipt of £2,101. There were no balances outstanding at the year end.

The charity also received £279 (2024: £180) from The University of Edinburgh, whom Sam Alberti and Hannah Imlach hold Directorships in. There was a balance due from The University of Edinburgh at the year end of £240 (2024: £nil).

Furthermore, the charity also paid £175 to Rowanbank Environmental, whereby Lucy Power is a Trustee (2024: £164).

The charity also received £77 (2024: £nil) from National Museums of Scotland whom Sam Alberti is a Director of. There was no balance due from National Museums of Scotland at the year-end.

Furthermore, the Charity paid out £250 to Federation of Scottish Theatres, whereby Fiona Sturgeon was a Trustee(2024: £nil).

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23 Cash generated from/(absorbed by) operations	2025	2024
	£	£
(Deficit)/surplus for the year	(67,167)	30,004
Adjustments for:		
Investment income recognised in statement of financial activities	(4,669)	(3,143)
Depreciation and impairment of tangible fixed assets	401	401
Movements in working capital:		
Decrease/(increase) in debtors	41,946	(16,581)
Increase/(decrease) in creditors	18	(572)
Increase/(decrease) in deferred income	30,628	(30,166)
	<u>1,157</u>	<u>(20,057)</u>
Cash generated from/(absorbed by) operations	<u><u>1,157</u></u>	<u><u>(20,057)</u></u>

24 Analysis of changes in net funds

The charity had no material debt during the year.