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**NOTICE IS GIVEN that the
ANNUAL GENERAL MEETING
of ENERGY ACTION SCOTLAND
will be held on:
Thursday 23 November 2023
At 13:15
At the Golden Jubilee Hotel, Beardmore Street, Glasgow G81 4SA**

This meeting is for the following purposes:-

- Welcome by Lynda Mitchell, Convener of Energy Action Scotland
- Apologies
- Minutes of the 2022 Annual General Meeting
- Matters arising
- Review of the Year
- Adoption of Accounts for the period
- Appointment of Auditors
- Election of Member Directors
- Any other business

Dated: 27 October 2023

By Order of the Board

A handwritten signature in black ink, appearing to read "John Sutt".

Company Secretary

Registered Office:
c/o Wylie & Bisset LLP
168 Bath Street
Glasgow G2 4TP

NOTES

Any member entitled to attend and vote at the above meeting is entitled to appoint a proxy to attend, and, on a poll, vote instead of him/her. A proxy need not be a member of the company.



ENERGY ACTION SCOTLAND.
c/o Wylie & Bisset LLP, 168 Bath Street, Glasgow G2 4TP

Company limited by guarantee. Registered in Scotland No.101660. Charity No.SC009280

Energy Action Scotland
Minutes of the Annual General Meeting
Wednesday 16 November 2022

Present:

Lynda Mitchell, Allenergy
Trisha McAuley, Individual member
Don MacIntyre, Individual member
Janice Hawick, Shetland CAB
Stacey Donaldson, SP Energy Networks
Myrtle Breckenridge, South Seeds
Poppy Ives, South Seeds
Jackie Westerman, Argyll & Bute Council
Geraldine Cotter, Money Matters
Audrey Laing, Money Matters
Jennifer Ritchie, Aberdeen Heat & Power
Catherine Fitzgerald, Aberdeen Heat & Power
Cassandra Dove, SFHA
Liz Marquis, Energy Agency
Bruce McCall, Greener Kirkcaldy
Michael Hildrew, Greener Kirkcaldy
Robert Leslie, OHAL
Margaret Symonds, Williamsburgh Housing Association
Alan Beal, Individual member
Iain Morrison, Point & Sandwick Trust
Rachel McNicol, Allenergy
Stewart Wilson, Point & Sandwick Trust
Donna Smith, Tighean Innse Gall
Kirsty Macleod, Tighean Innse Gall
Hamish McPherson

In attendance:

Frazer Scott, Energy Action Scotland
Kate Cunningham, Energy Action Scotland
Christine McArthur, Energy Action Scotland
Siobhan Samson, Energy Action Scotland
Helen Liddell, EAS Honorary President
Catherine Livingstone, Wylie & Bisset LLP

Apologies:

Jackie Baillie MSP, Honorary Vice President; Adam Scorer, NEA

The meeting was opened by Lynda Mitchell, Convener of Energy Action Scotland.

1. **Minutes of last Annual General Meeting**

The minute of the meeting held on 18 November 2021 were circulated in advance of the meeting. There were no comments or amendments raised and these were duly approved.

Proposer: Cassandra Dove

Secunder: Liz Marquis

2. **Matters Arising**

There were no matters arising from the previous minutes.

3. **Review of the Year**

Lynda Mitchell passed over to Frazer Scott to give his review of the year.

We continued to deliver our work in radically different formats during 2021/22. Radically different for us at first but now it feels relatively normal. All of our communications, events and training moved to online delivery through all of last year.

Three Business Supporters Group meetings were delivered. 4 Advisors forums, sponsored by Utilita, were delivered with average attendance over 100 for each meeting with requests to attend peaking at 250.

We continue to provide a regular e-news service to its members to relate information on the most relevant events, consultations, announcements, and news relating to fuel poverty. This is supported by the publication of our quarterly magazine Energy Review which is distributed to members and to other key organisations and individuals across Scotland and the UK.

We held a high level sectoral national fuel poverty conference, sponsored by SSEN, online in March 2021, attended by over 300 delegates, raising awareness of key developments in policy and practice. Over 30 speakers participated including a high-level ministerial address by Patrick Harvie MSP Minister for Zero Carbon Buildings, Active Travel and Tenants' Rights.

We received funding from several energy companies, notably Scottish Power and OVO Energy. Grant funding was also secured during 2019/20 from the William Grant Foundation to support practical local measures in communities across Scotland which was finally and completely disbursed during 2021/22. Our work included partnerships with Macmillan, Clan, BRB Electrical, THAW Orkney, Tighean Innse Gall, Shetland Islands Council.

Energy Action Scotland also delivered the UK Fuel Poverty Monitor 2020-2021 report working with NEA. The publication's core focus was on the decarbonisation agenda and opportunities to meet NetZero ambitions and Fuel Poverty targets.

Our Advisors Toolkit aimed at frontline workers to support members of the public has been an important tool in widening knowledge and promoting good practice. We continued to provide and updated this throughout the year. And

the Fuel Rights Handbook with the Child Poverty Action Group. And an public information leaflet with SPEN which we are currently updating.

We began to see a real shift in the level of awareness of fuel poverty, energy issues and of our own charity. Unpredictable demand from the media which has become a largely constant feature through 2022. Important to raise awareness, provide information to the public and others.

Thank you to the team, we are a small team, Christine, Kate and Siobhan have delivered tremendous work in challenging times. I am incredibly grateful for all that you deliver which ensures that thousands of people in Scotland each year get help and advice to make their lives better

Finally, a quick look ahead.

Coming soon collaborations with OVO, Octopus Energy and Good Energy.

The Fuel Poverty Monitor with a focus on the current crisis as you might imagine.

Making good use of the donations that we have received from businesses and individuals.

Publications on health, winter mortality and fuel poverty, and on driving energy efficiency.

Collaborative work with NEA on National Fuel Poverty Awareness day and work in support of Smart Energy GB.

A lot of training and information sharing events.

4. Accounts for the year to 31 March 2022

Lynda Mitchell passed to Trisha McAuley to give her report as Treasurer.

A full set of the Audited Accounts were circulated to all members in advance of the Annual General Meeting.

Trisha McAuley read the following statement:

The accounts that require adoption are for the 12-month period to 31 March 2022.

On behalf of the Board of Directors I have pleasure in presenting their report and the financial statements that accompany the report. We believe that we are presenting a true and fair record of the financial performance of Energy Action Scotland.

Directors' responsibilities - Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, we are required to comply with "The Statement of Recommended Practice (SORP), Accounting by Charities 2015 and the Companies Act 2006.

The specific responsibilities of the Auditors, Wylie and Bisset, who are present, are to form an independent opinion, based on their audit and on pages 13 to 17 of the accounts you will see that they feel that the financial statements do give a true and fair view of Energy Action Scotland's state of affairs.

The balance sheet shows a balance of £336,820 at the year end and represents an increase of £17,179 in unrestricted funds.

As Treasurer, I am presenting a satisfactory picture. On this note, I would formally like to propose the adoption of the audited financial statements for the year ended 31 March 2022.

Trisha asked for any questions and stated that should she be unable to answer we are fortunate to have Jamie Boyd from our auditors here to assist.

There were no questions.

Proposer: Trisha McAuley
Secunder: Stewart Wilson

5. **Appointment of Auditor**

Wylie & Bisset LLP have been the Auditor for many years, and the board have found their work to be clear thorough throughout this time. It was therefore put to the meeting that Wylie & Bisset are reappointed as the Auditor.

Proposer: Frazer Scott
Secunder: Jane Kell

6. **Appointment of Member Directors**

Lynda Mitchell informed the meeting that we have 2 Member Directors scheduled to stand down from the Board this year, Jane Kell and Janet McAlister. The Constitution of Energy Action Scotland requires both to stand down for a minimum period of one year, therefore she was not eligible for re-election. I would like to take a moment on behalf of my fellow Trustees to thank both Jane Kell and Janet McAlister for their hard work and support over the last 6 years.

We have received a nomination for Euan Hird, Hillcrest Housing Association; Audrey Laing, Money Matters Money Advice Centre; Liz Marquis, Energy Agency; Ed Pybus, Child Poverty Action, Scotland and Stewart Wilson, Point and Sandwick Trust. Lynda asked for a proposer and seconder o each in turn.

Euan Hird: Proposer: Cassandra Dove, Secunder: Stewart Wilson
Audrey Laing: Proposer: Geraldine Cotter, Secunder: Don McIntyre

Liz Marquis: Proposer: Jane Kell, Seconder: Cassandra Dove
Ed Pybus: Proposer; Margaret Symonds; Seconder; Stewart Wilson
Stewart Wilson: Proposer Jane Kell: Seconder; Lynda Mitchell

All the above were therefore appointed to the Board.

7. **Any other Business**

Lynda thanked the staff, for their hard work and is amazed at how much and the quality of work happens with such a small team. She also thanked everyone for their continued support of Energy Action Scotland and attending the meeting.

The meeting was closed.

CHARITY NO: SC009280

COMPANY NO: SC101660

ENERGY ACTION SCOTLAND

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

ENERGY ACTION SCOTLAND
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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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ENERGY ACTION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Board of Directors

Stewart Wilson (M)
Adam Scorer (R)
Liz Marquis (M) (from Nov 2022)
Jane Kell (M) (until Nov 2022)
Janet McAlister (M) (until Nov 2022)
Patricia McAuley OBE (S)
Dr Lynda Mitchell (M)
Cassandra Dove (M)
Kate Morrison (M) (until Nov 2022)
Kate Morrison (S) (from Nov 2022)
Ed Pybus (M) (from Nov 2022)
Audrey Laing (M) (from Nov 2022)
Euan Ross Hird (M) (from Nov 2022)
Bill Bullen (S) (from Nov 2022)

*M = Member Director, S = Special Director and
R = Representative Director

Advisor to the Board

Hamish McPherson

Honorary President

Baroness Liddell of Coatdyke

Honorary Vice Presidents

Jackie Baillie MSP
Sir Robert Smith
Murdo Fraser MSP
Gillian Martin MSP (until March 2023)
Alison Thewliss MP

Company Secretary

Frazer Scott

Senior Management Team

Frazer Scott Chief Executive

Principal Office

C/o Wylie & Bisset (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Charity Number:

SC009280

Company Number:

SC101660

Independent Auditors

Wylie & Bisset (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

ENERGY ACTION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Bankers

The Bank of Scotland,
Old Broad Street, London
PO Box 1000, BX2 1LB

Solicitors

Burness Paull LLP,
120 Bothwell Street,
Glasgow, G2 7JL

ENERGY ACTION SCOTLAND
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Report of the Trustees for the year ended 31 March 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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.

The legal and administrative information on page 1 forms part of this report.

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

The Directors who served during the year and since the year-end were as follows:

Board of Directors

Stewart Wilson (M)
Adam Scorer (R)
Liz Marquis (M) (from Nov 2022)
Jane Kell (M) (until Nov 2022)
Janet McAlister (M) (until Nov 2022)
Patricia McAuley OBE (S)
Dr Lynda Mitchell (M)
Cassandra Dove (M)
Kate Morrison (M) (until Nov 2022)
Kate Morrison (S) (from Nov 2022)
Ed Pybus (M) (from Nov 2022)
Audrey Laing (M) (from Nov 2022)
Euan Ross Hird (M) (from Nov 2022)
Bill Bullen (S) (from Nov 2022)

* M = Member Director, S = Special Director and R = Representative Director

Advisor to the Board

Hamish McPherson

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 October 1986. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**ENERGY ACTION SCOTLAND
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Report of the Trustees for the year ended 31 March 2023 (continued)

Recruitment and Appointment of the Charity's Board of Directors

The Directors of the company are also the charity's Trustees and are known as the Directors. The Board consists of three types of Directors: Member Directors, Special Directors and a Representative Director. Directors are appointed to the Board under the following procedures.

All full voting members of Energy Action Scotland are eligible to stand for election to the Board of Directors as Member Directors. Member Directors are chosen by the members at the Annual General Meeting (AGM), normally held in November of each year. Member Directors elected are eligible to serve for a three year term after which they may present themselves for a further period of service by standing at an AGM. Member Directors are able to serve a maximum of two three year periods after which they must stand down for a minimum period of one year before becoming eligible for re-election.

Special Directors are appointed by the Member Directors after the AGM and must be appointed annually. Special Directors may only serve for a period of six one year terms before stepping down for a minimum period of one year before they may be considered for further service on the Board. Special Directors are chosen by the Member Directors for their specialist knowledge in areas where the Board believes it is lacking in knowledge, for example in the detailed working of the fuel utilities, finance or housing. The Representative Director is appointed from National Energy Action, a charity based in England which operates in the same sphere of activities as Energy Action Scotland, namely fuel poverty. A seat as a Representative Director is offered to that charity's Trustees who in turn nominate a representative from the senior management team, this is Adam Scorer, Chief Executive Officer of NEA.

Director Induction and Training

When a director is elected by the membership at the AGM or appointed by the Board as a Special Director there are a number of actions that will follow. In addition to completing all necessary paperwork for Companies House, the newly elected Director will receive a Board pack from the charity.

This pack contains copies of the current Corporate Plan and Annual Workplan, declaration of interest form, staff structure chart, details of other Directors, minutes of the last three Board meetings and the list of dates for the next year's Board meetings.

Each elected or appointed Director is also invited to spend half a day with the Chief Executive Officer (the title given by the company to its senior manager) for an induction. During the induction, the newly elected/appointed Director receives information about their remit as a Board member, a briefing on the Corporate Plan and Annual Workplan and is advised of other Board responsibilities such as declaration of interests.

Energy Action Scotland is a member of the Legal Services Agency (LSA), a group which provides a range of training and support services of a legal nature to the voluntary sector.

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Report of the Trustees for the year ended 31 March 2023 (continued)

Director Induction and Training (continued)

LSA runs several courses on a regular basis aimed at supporting company secretaries and trustees. Energy Action Scotland makes places at this course available to elected/appointed Directors and to Directors who do not hold or have not held senior executive posts within their own organisations.

All elected members are chosen from member organisations and as such share a common interest in Energy Action Scotland and its work. Special Directors are chosen for their expertise and will all be aware of Energy Action Scotland, although perhaps not to the same extent as members. Special attention is given to developing an appropriate induction session for these Directors.

Risk Management

A risk register continues to be reviewed annually. There are a number of key documents which support the risk management strategy which include a finance manual, setting down financial limits and authorities for the management team, an administration manual, a health and safety policy, a project management register and a reserves policy.

Policy documents and procedures are reviewed by the Board on an annual basis and amended to take account of current risks internal and external to the organisation.

Additionally, there are Board meetings, which are held on a quarterly basis, to which reports on current and planned activities are presented, along with financial reports detailing monthly accounting information. Monthly management accounts are prepared and reviewed against budget and presented to the Treasurer monthly.

Organisational Structure

Energy Action Scotland is managed by a Board of no more than 16 Directors; this is split into Member Directors (maximum of 10) and Special Directors (maximum of 5) with one Representative Director.

The day-to-day operations of the organisation are delivered by the full-time employees of the charity and the Board delegate their authority for this day-to-day management to the company's senior employee, the Chief Executive Officer. The Chief Executive Officer currently serves as the Company Secretary and has a team of three full time staff under his direction. The Chief Executive Officer is supported by the Public Relations and Information Manager, the most senior of the other staff, who may for time to time deputise for the Chief Executive Officer. The post of Deputy Chief Executive Officer is not attached to any one managerial position and can sit with any post as felt appropriate by the Chief Executive Officer in consultation with the Board.

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Report of the Trustees for the year ended 31 March 2023 (continued)

Objectives and Activities

The charity's objects and principal activities are to:

- promote the concept of energy action to the public, the media and local community organisations; to provide an information service about energy action.
- encourage and promote for charitable purposes the formation of local energy action schemes by providing education, instruction and support.

These objectives are stated in the Memorandum and Articles of Association. The activities of the charity are detailed in the three-year Corporate Plan and an Annual Workplan.

In summary, the Corporate Plan reaffirms the five strategic aims with key performance indicators and outcomes set against each individual aim. The five strategic aims are:

- Raising awareness of fuel poverty, particularly as it affects low income households; maintaining fuel poverty as a national issue of high priority; and working towards affordable warmth for all;
- Identifying effective solutions which can transform cold, damp houses into warm, dry homes;
- Researching fuel poverty and related issues in order to provide in-depth understanding of the causes and effects and to promote best practice;
- Securing public and private investment for domestic energy efficiency initiatives; and
- Ensuring that the organisation is financially stable and has security of finance that allows the organisation to function effectively.

Achievements and Performance

The main areas of the charity's work over the last year were to raise awareness of fuel poverty, identify effective solutions to fuel poverty, undertake research into fuel poverty, and to secure public and private investment for energy efficiency initiatives.

Raising Awareness

During the year Energy Action Scotland continued to raise awareness of the extent, causes of and solutions to fuel poverty.

The charity continued to provide meetings for members and other interested groups to give further information about and increase awareness of fuel poverty and its associated problems.

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Report of the Trustees for the year ended 31 March 2023 (continued)

Raising Awareness (continued)

Energy Action Scotland continues to provide an e-news service to its members to relate information on the most relevant events, consultations, announcements and news relating to fuel poverty. This is supported by the publication of the charity's quarterly magazine Energy Review which is distributed to its members and to other key organisations and individuals across Scotland and the UK.

A national fuel poverty Conference in Clydebank was delivered. It was sponsored by SGN, attracted over 142 delegates incorporating a Fuel Poverty Heroes Awards Dinner. The keynote address was provided by Michael Matheson MSP, Cabinet Secretary for Netzero, Energy and Transport.

A two-day online conference with 16 speakers, across 4 sessions. Session topic included, the State of the Nation, Health and Fuel Poverty, Energy Market Reform and Advice Service Provision. Speakers included Matthew Cole, Chair of the Scottish Government's fuel poverty advisory panel, SCARF, Child Poverty Action Group Scotland, AGE UK, Glasgow University Centre for Population Health, and UKIFDA. Over 150 delegates registered for each session.

Energy Action Scotland presence and profile across all media platforms increased across 2022/23 in response to rising energy prices and increasing pressures on household budgets. National and regional radio delivery approach an average of 2 occasions per week, social media increased and print and online media articles weekly.

Identifying Practical Solutions

Energy Action Scotland was in receipt of funding from several energy companies, notably Good Energy, Octopus Energy and OVO Energy. Projects supported help people with essential medical needs or were impacted by medical conditions including but not limited to cancer and multiple sclerosis. Over 100 people were helped with energy advice, heating systems services and repairs and, no cost energy efficient or labour saving appliances essential to help people live with dignity and respect. Support was provided to 4 local housing associations to support them to provide advice and financial support to tenants struggling with energy costs. Over 500 households were supported with payments.

Grant funding was also secured during 2021/22 from the William Grant Foundation to support projects that sought to address particular inequalities associated with protected characteristics as defined in the Equalities Act and other social inequalities. Funding was allocated through a challenge fund that was open to members and non-members alike.

The Fintry Development Trust was supported to identify a package of measures and supports it could introduce to support people in its off-gas community. Energy Action Scotland provided administrative services to ensure that payments could be made to support vulnerable people in the Fintry area from funds provided by the development trust from its community owned wind turbine.

With the Poverty Alliance, Energy Action Scotland initiated an energy summit convened by the First Minister Nicola Sturgeon MSP where we focussed on inequalities in the energy market and on the level of support provided in Scotland.

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**Report of the Trustees for the year ended 31 March 2023 (continued)
Identifying Practical Solutions (Continued)**

The summit was attended by senior leaders from the largest energy suppliers and by key consumer energy focussed third sector organisations.

Undertaking Research and Other Consultancy

Energy Action Scotland delivered the UK Fuel Poverty Monitor 2022/23 report working with National Energy Action. The paper gives a critique of the different approaches to tackling fuel poverty running across the UK and will be helpful to all parties who design and deliver fuel poverty and energy efficiency programmes and policies. The publication's core focus was on the impact of the cost-of-living crisis.

The Fuel Rights Handbook, published by the Child Poverty Action Group (CPAG), was supported during 2022, leading to it being made available for the first time in an edited online format.

Impact of the Charities work

The activities and outputs shown in the above section demonstrates that there has been a positive outcome for Energy Action Scotland member organisations who continue to grow their knowledge base in relation to fuel poverty benefiting from the charity's expertise in research, events, and fund raising. Furthermore, Energy Action Scotland has contributed to increasing the knowledge of the general public to the problem and solutions to fuel poverty by our presswork and the impact of our training for frontline workers who deal on a day to day basis with fuel poor and vulnerable households. The public have also benefited from the funding and sponsorship raised by Energy Action Scotland, which has amounted to over £500,000 for the delivery of a number of diverse and tailored projects. These projects would not have taken place without the funding which has been raised by Energy Action Scotland.

While our direct and indirect campaigning to the Scottish Parliament, its Ministers and MSPs has meant that the Scottish Government retains its commitment to tackling fuel poverty and continues to fund fuel poverty programmes from the public purse. The Scottish Governments Fuel Poverty Strategy as determined by the Fuel Poverty (Targets, Definition and Strategy) (Scotland) Act 2019 was published during December 2021. Energy Action Scotland provided evidence to the Scottish Parliament Social Justice and Social Security Committee during 2021 and responded to several public consultations.

Energy Action Scotland's website and social media presence ensure that our messages are circulated widely. Our Advisors Toolkit aimed in particular at frontline workers to support members of the public has been an important tool in widening knowledge and promoting good practice.

Energy Action Scotland continues to provide free advice and support to organisations and the public to provide information on managing your bills, the value of measures and signposting to trusted support bodies to help people in need and guidance on how best to support people to those working in a variety of settings.

ENERGY ACTION SCOTLAND (A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2023 (continued) Impact of the Charities work (Continued)

Finally, the actions and oversight of the Board of Trustees have delivered sound governance and future strategic direction for the organisation over an incredibly challenging and unpredictable year.

Securing Public and Private Investment for Energy Efficiency Initiatives

Energy Action Scotland works with a range of private sector companies to secure funding for energy efficiency initiatives via an annual sponsorship programme. Initiatives this year included our Live Well Project comprising Aiming Beyond Cancer (with health care partners) and Stay Warm Stay Well energy awareness training from frontline advisors funded by OVO Energy, Warm at Home funded by Good Energy and our Advice for Vulnerable Households (East Kilbride HA, Hillcrest HA, West of Scotland HA and West Whitlawburn Housing Cooperative) project funded by Octopus Energy and our Fuel Poverty Challenge Fund supported by the William Grant Foundation.

Financial Review

The 2022/2023 year brought a number of financial challenges with fuel suppliers continuing to be required by both government and the regulator to deliver unprecedented support to customers. Energy prices rose sharply throughout 2022/23, major financial packages were delivered by the UK Government, crisis payments through the Scottish Government and suppliers implemented policy directed support to households. Fuel Poverty increased dramatically from 24% in 2019 to Scottish Government estimates of 37% at end March 2023.

Energy Action Scotland continued to have a strong and positive working relationship with the major Scottish fuel suppliers and its other corporate sponsors thus securing over £500,000 to undertake work in awareness raising, information services and practical projects.

Principal Funding Sources

Apart from private sector sponsorship, the charity also receives funding by means of a grant from the Scottish Government. This grant is in recognition of particularly relevant aspects of the Annual Workplan which supports the efforts to eradicate fuel poverty in Scotland. The charity raises funds by means of the provision of training and consultancy services and membership fees.

During the cost-of-living crisis public and business donations to Energy Action Scotland increased and over £100,000 was received by end March 2023. Details of all funding to the charity are shown in the following pages.

Reserves Policy

The Board of the charity adopted a formal reserves policy in 1998 which was revised in 2001, 2006 and at the joint Board and staff strategy day held on October 2015. The current reserves policy covers the following:

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Report of the Trustees for the year ended 31 March 2023 (continued)
Reserves Policy (Continued)

- To provide nine months charitable running costs with a target date at present of 10 years. This will be reviewed in accordance with the SORP and annually by the board of directors. This will include staff costs, rent, telephone and postage and other liabilities for projects being run by Energy Action Scotland
- To meet longer term liabilities that would include redundancy payments to staff and the costs of settling outstanding running costs, i.e. telephones etc.

It is pleasing to report in these accounts that the Charity has maintained its goal with reserves at the end of the 2022 – 2023 financial year standing at 9 months of charitable running costs.

The reserves at 31/3/2023 stand at £454,294. Charity reserves policy is 9 months so would be £328,350. As at 31 March 2023 the charity had for 12.4 months, deducting the donations fund of £95k, this would give 9.8 months' costs.

Plans for Future Periods

The charity plans to continue to deliver the stated main activities as outlined above in the forthcoming years, subject to sound financial funding and sponsorship agreements.

Future projections for the affordability of domestic fuel continue to show that fuel poverty is likely to increase and remain at a high level for several years. Indeed Scottish Government estimates published during 2023 suggested that there was likely to be a marked increase in fuel poverty with over 37% of households in Scotland being in fuel poverty as at 1 April 2023 with over 29% of households being estimated to be in extreme fuel poverty. There is great rationale for the continued need for membership of Energy Action Scotland and the charitable activities that Energy Action Scotland delivers.

With incredibly high levels of fuel poverty and it being extremely unlikely that Scottish Government interim fuel poverty targets (no more than 15% of households in fuel poverty by 2030) will be met it is imperative that Energy Action Scotland must work closely with officials and Ministers to ensure that the best possible solutions are found and implemented to support fuel poor households across Scotland.

The work the charity undertakes with housing providers, both at local authority and housing association levels, continues to grow, as does the demand for training of frontline staff who will be the main point of contact with vulnerable and fuel poor people. Demand during 2022/23 was the highest in the almost 40-year history of Energy Action Scotland.

The Scottish Government continues to recognise value of Energy Action Scotland's work in these areas, as a member of the Energy Consumers Commission during 2022/23 and through engagement with the energy summits held during 2022.

The Scottish Government's support of Energy Action Scotland's work continues to be demonstrated by the annual grant.

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Report of the Trustees for the year ended 31 March 2023 (continued)
Plans for Future Periods (Continued)

Our training work whilst successfully delivered online was at considerably higher levels than in previous years. Over 400 people took part in one-day equivalent energy awareness training and over 200 people successfully achieve City and Guilds Energy Awareness qualifications.

Consultancy work continued, working with National Energy Action, CPAG, and Clackmannanshire Council.

Our relationship with academia is an area where we believe we need to develop to provide a route from high quality research and policy work that can help identify the best approaches to reduce the effects of fuel poverty whilst achieving netzero policy for Scotland's climate security.

We have reinvigorated our membership offering and have experienced growth and a recovery of membership income.

There are great synergies between Energy Action Scotland and philanthropic bodies and charities concerned with poverty and social justice. During 2023/24 we will explore options to better identify the multi-layered impacts of the work of Energy Action Scotland and its members including investigating the potential of social return on investment methodologies and reporting.

A review of the Corporate Plan was completed during Q4 2022/23 which has informed the workplan for 2023/24.

In the event that Energy Action Scotland is unable to maintain or grow its current levels of income the charity will make the necessary adjustments in its reserves policy and/or look to reduce its expenditure and deliver its work differently making greater use of the skills, knowledge and experience of its members and supporters.

Financial Position

During the year the charity received income of £1,029,878 and had expenditure of £911,774. The charity experienced a surplus of £118,104. Full details are given in the SOFA on page 18. The charity had net assets at the year-end of £454,924.

Trustee's Responsibilities in Relation to the Financial Statements

The charity Trustees (who are also the directors of Energy Action Scotland for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

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Report of the Trustees for the year ended 31 March 2023 (continued)
Trustee's Responsibilities in Relation to the Financial Statements (Continued)

- select suitable accounting policies and then apply them consistently;
- observes the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure to the Auditor

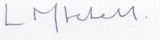
In so far as the Trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

In accordance with section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Wylie & Bisset (Audit) Limited will therefore continue in office.

Approved by the Board of Directors on 31 August 2023 and signed on its behalf by:

DocuSigned by:


07D4F2DB066C463
Dr Lynda Mitchell (Chair)

ENERGY ACTION SCOTLAND
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND DIRECTORS OF
ENERGY ACTION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Energy Action (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company 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 charitable company'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 report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so,

ENERGY ACTION SCOTLAND
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND DIRECTORS OF
ENERGY ACTION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023

consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and to take advantage of the small companies' exemptions in preparing the directors report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 11 and 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

ENERGY ACTION SCOTLAND
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND DIRECTORS OF
ENERGY ACTION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023

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 under the Companies Act 2006 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

**ENERGY ACTION SCOTLAND
(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND DIRECTORS OF
ENERGY ACTION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023**

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business;

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <http://WorkingPaper/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

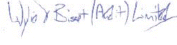
**ENERGY ACTION SCOTLAND
(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND DIRECTORS OF
ENERGY ACTION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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*Scott Gillon BA (Hons) FCCA CA
Senior statutory auditor*

*168 Bath Street
Glasgow
G2 4TP*

For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 31 August 2023

ENERGY ACTION SCOTLAND
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023
(Incorporating an income and expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:							
Charitable activities	5	756,117	-	756,117	538,434	-	538,434
Other trading activities	6	265,856	-	265,856	299,920	-	299,920
Investments	7	600	-	600	45	-	45
Other income	8	7,305	-	7,305	21,128	11,276	32,404
Total Income		1,029,878	-	1,029,878	859,527	11,276	870,803
Expenditure on:							
Raising funds							
Fundraising, conferences and events	10	154,873	-	154,873	137,810	-	137,810
Charitable activities	11	756,901	-	756,901	704,538	11,276	715,814
Total Expenditure		911,774	-	911,774	842,348	11,276	853,624
Net income and net movement in funds before transfers		118,104	-	118,104	17,179	-	17,179
Transfers between funds		-	-	-	-	-	-
Net movement in funds		118,104	-	118,104	17,179	-	17,179
Funds reconciliation							
Total Funds brought forward	19	336,820	-	336,820	319,641	-	319,641
Total Funds carried forward	19	454,924	-	454,924	336,820	-	336,820

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

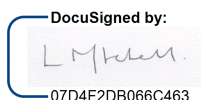
ENERGY ACTION SCOTLAND
(A company limited by guarantee)

BALANCE SHEET AS AT 31 MARCH 2023

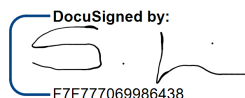
	Note	2023	2022
		£	£
Fixed assets:			
Tangible assets	15	2,297	-
Current assets:			
Debtors	16	69,056	126,869
Cash at bank and in hand	22	828,535	941,145
Total current assets		<u>897,591</u>	<u>1,068,015</u>
Liabilities:			
Creditors falling due within one year	17	(444,964)	(731,194)
Net current assets		<u>452,627</u>	<u>336,820</u>
Total assets less current liabilities		<u>454,924</u>	<u>336,820</u>
Net assets		<u><u>454,924</u></u>	<u><u>336,820</u></u>
The funds of the charity:			
Restricted funds	19	-	-
Unrestricted funds	19	454,924	336,820
Total charity funds		<u><u>454,924</u></u>	<u><u>336,820</u></u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 31 August 2023 and signed on their behalf by:

DocuSigned by:

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Name: Dr Lynda Mitchell

DocuSigned by:

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Name: Stewart Wilson

COMPANY NO: SC101660

ENERGY ACTION SCOTLAND
(A company limited by guarantee)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2023

	Note	Current Year 2023 £	Prior Year 2022 £
<i>Cash flows from operating activities:</i>			
Net cash (used in)/ provided by operating activities	21	(110,913)	132,414
<i>Cash flows from investing activities:</i>			
Interest from investments		600	45
Purchase of fixed asset		(2,297)	-
Net cash provided by investing Activities		<u>(1,697)</u>	<u>45</u>
Change in cash and cash equivalents in the year		(112,610)	132,459
Cash and cash equivalents brought forward	22	<u>941,145</u>	<u>808,686</u>
Cash and cash equivalents carried forward	22	<u><u>828,535</u></u>	<u><u>941,145</u></u>

ENERGY ACTION SCOTLAND
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charitable company's presentational currency is Sterling and amounts in the financial statements are rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

ENERGY ACTION SCOTLAND
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution see below.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 9.

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

(e) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and depreciated over their estimated useful lives. Depreciation is charged as follows:

Fixtures, Fittings, and Equipment	Basis 20% - 100% reducing balance
-----------------------------------	--------------------------------------

(f) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ENERGY ACTION SCOTLAND
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 12. There were no outstanding contributions at the year end.

(k) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or
- the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

(m) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

2. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

ENERGY ACTION SCOTLAND
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

2. Judgements and key sources of estimation uncertainty (continued)

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected lifecycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

3. Legal status of the Charitable Company

The Charity is a registered Scottish charity.

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). No expenses were reimbursed to trustees in the year (2022: £nil).

No Trustee made any donations to the charity during the year (2022: none).

Transactions were entered into with three organisations where trustees had an interest totalling £100,056. (2022: two organisations £84,280). At the year end, monies were (due)/owed to these two organisations totalling (£2,439) (2022: £4,173).

5. Income from charitable activities

	2023	2022
	£	£
Policy Briefings & Advisory	157,941	346,834
Training	86,440	42,682
Consultation	511,736	148,918
	<u>756,117</u>	<u>538,434</u>

6. Income from other trading activities

	2023	2022
	£	£
Sponsorship/Donations	209,421	264,855
Memberships	31,575	31,007
Conferences/Events	24,860	4,058
	<u>265,856</u>	<u>299,920</u>

7. Investment income

	2023	2022
	£	£
Interest on cash deposits	600	45
	<u>600</u>	<u>45</u>

ENERGY ACTION SCOTLAND
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

8. Other income

	2023	2022
	£	£
CJRS income	-	11,276
Other	7,305	21,128
	<u>7,305</u>	<u>32,404</u>

9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total Allocated 2023	Governance Related 2023	Other Support costs 2023	Basis of apportionment
	£	£	£	
Staff costs	206,276	2,038	204,038	<i>Time spent</i>
Premises expenses	53,341	-	53,341	<i>Staff time</i>
Stationery & other office costs	8,242	-	8,242	<i>Usage</i>
Special project costs	545,905	-	545,905	<i>Usage</i>
Miscellaneous	29,578	-	29,578	<i>Time spent</i>
Audit & accounts	11,987	3,707	8,280	<i>Usage</i>
Depreciation	370	-	370	<i>Usage</i>
Legal & professional	2,769	2,769	-	<i>Usage</i>
Total	<u>858,468</u>	<u>8,514</u>	<u>849,954</u>	

Cost type	Total Allocated 2022	Governance Related 2022	Other Support costs 2022	Basis of apportionment
	£	£	£	
Staff costs	202,227	2,022	200,205	<i>Time spent</i>
Premises expenses	45,620	-	45,620	<i>Staff time</i>
Stationery & other office costs	4,454	-	4,454	<i>Usage</i>
Special project costs	541,818	-	541,818	<i>Usage</i>
Miscellaneous	28,958	-	28,958	<i>Time spent</i>
Audit & accounts	16,055	2,890	13,165	<i>Usage</i>
Legal & professional	50	50	-	<i>Usage</i>
Total	<u>839,182</u>	<u>4,962</u>	<u>834,220</u>	

Governance costs:

	2023	2022
	£	£
Auditor's remuneration	3,707	2,890
Legal fees	2,769	50
Staff costs	2,038	2,022
	<u>8,514</u>	<u>4,962</u>

ENERGY ACTION SCOTLAND
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Support Costs	Governance Costs	Total 2023
	£	£	£
Policy Briefings & Advisory	560,736	6,965	567,701
Training	70,697	-	70,697
Consultation	80,153	-	80,153
Raising funds	139,918	-	139,918
Total allocated	851,503	6,965	858,468

9. Allocation of governance and support costs (continued)

	Support Costs	Governance Costs	Total 2022
	£	£	£
Policy Briefings & Advisory	552,714	4,962	557,676
Training	68,951	-	68,951
Consultation	78,234	-	78,234
Raising funds	134,321	-	134,321
Total allocated	834,220	4,962	839,182

10. Raising funds – fundraising, conferences and events

	Direct Costs	Support Costs	Total 2023
	£	£	£
Conferences and events	14,955	139,918	154,873
	14,955	139,918	154,873

	Direct Costs	Support Costs	Total 2022
	£	£	£
Conferences and events	3,490	134,321	137,810
	3,490	134,321	137,810

11. Analysis of expenditure on charitable activities

	Policy Briefings & Advisory	Training	Consultation	2023 Total
	£	£	£	£
Training costs	-	30,731	-	30,731
Consultancy	-	-	7,620	7,620
Support costs (note 9)	567,701	70,697	80,153	718,550
	567,736	101,428	87,773	756,901

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	Policy Briefings & Advisory £	Training £	Consultation £	2022 Total £
Training costs	-	15,033	-	15,033
Consultancy	-	-	(4,080)	(4,080)
Support costs (note 9)	557,676	68,951	78,234	704,861
	<u>557,676</u>	<u>83,984</u>	<u>74,154</u>	<u>715,814</u>

12. Analysis of staff costs and remuneration of key management personnel

	2023 £	2022 £
Salaries and wages	173,314	172,519
Social security costs	14,864	14,225
Employer contributions to defined contribution pension schemes	15,598	15,483
Total staff costs and employee benefits	<u>203,776</u>	<u>202,227</u>

1 employee had employee benefits in excess of £60,000 (2022: nil).

	2023 No.	2022 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>4</u>	<u>5</u>

	2023 £	2022 £
Key management remuneration	<u>74,907</u>	<u>81,678</u>

13. Net income for the year

This is stated after charging:	2023 £	2022 £
Auditor's remuneration:		
Audit fees	3,707	2,890

14. Government Grants

	2023 £	2022 £
Scottish Government	150,000	130,000
Coronavirus Job Retention Scheme	-	11,276
	<u>150,000</u>	<u>141,276</u>

A grant totalling £150,000 was gratefully received from the Scottish Government. This grant contributed to our core overheads, salaries and running costs and was fully spent during the year.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

15. Tangible Fixed Assets

	Fixtures, Fittings & Equipment	Total 2023
Cost	£	£
At 1 April 2022	17,622	17,622
Additions	2,667	2,667
Disposals	-	-
At 31 March 2023	<u>20,289</u>	<u>20,289</u>
Depreciation		
At 1 April 2022	17,622	17,622
Charge for the year	370	370
Eliminated on disposals	-	-
At 31 March 2023	<u>17,992</u>	<u>17,992</u>
Net book value		
At 31 March 2023	<u>2,297</u>	<u>2,297</u>
At 31 March 2022	<u>-</u>	<u>-</u>

16. Debtors

	2023	2022
	£	£
Trade debtors	44,979	121,244
Prepayments	24,057	5,605
Other debtors	20	20
	<u>69,056</u>	<u>126,869</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	117,293	138,774
Accruals	24,648	10,148
Deferred income (Note 18)	237,299	263,186
Funds held as custodian	35,574	64,671
Other Creditors	15	120,087
VAT liability	30,135	134,228
	<u>444,964</u>	<u>731,194</u>

18. Deferred income

	£
Balance as at 1 April 2022	263,186
Amount released to income earned from charitable activities	(263,186)
Amount deferred in year	<u>242,299</u>
Balance as at 31 March 2023	<u>242,299</u>

Deferred income comprises of income for training sessions which are not scheduled to take place until post year end and grant funding for projects taking place after the year end.

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19. Analysis of charitable funds

Analysis of Fund movements	1 April 2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	31 March 2023 Fund c/fwd £
Unrestricted funds					
Designated funds	-	-	-	96,116	96,116
General funds	336,820	1,029,878	911,774	(96,116)	358,808
Total unrestricted funds	336,820	1,029,878	911,774	-	454,924
Restricted fund	-	-	-	-	-
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	336,820	1,029,878	911,774	-	454,924

Analysis of Fund movements	1 April 2021 Balance b/fwd £	Income £	Expenditure £	Transfers £	31 March 2022 Fund c/fwd £
Unrestricted funds					
General funds	319,641	859,527	842,348	-	336,820
Total unrestricted funds	319,641	859,527	842,348	-	336,820
Restricted fund	-	11,276	11,276	-	-
Total restricted funds	-	11,276	11,276	-	-
TOTAL FUNDS	319,641	870,803	853,624	-	336,820

Designated fund – these are donations received from public and private sources for the furtherance of Energy Action Scotland’s work to support vulnerable, low income, fuel poor households as it strives to help eliminate fuel poverty. Funds received will be disbursed in accordance with the charity’s governance through its annual planning process.

20. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	2,297	-	2,297
Debtors	69,056	-	69,056
Bank & Cash	828,535	-	828,535
Creditors	(444,964)	-	(444,964)
	<u>454,924</u>	<u>-</u>	<u>454,924</u>

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20. Net assets over funds (continued)

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Fixed assets	-	-	-
Debtors	126,869	-	126,869
Bank & Cash	941,145	-	941,145
Creditors	(731,194)	-	(731,194)
	<u>336,820</u>	<u>-</u>	<u>336,820</u>

21. Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the year (as per the Statement of Financial Activities)	118,104	17,179
Adjustments for:		
Interest received	(600)	(45)
Decrease/(Increase) in debtors	57,813	(60,615)
(Decrease)/Increase in creditors	(286,230)	175,895
Net cash (used in)/ provided by operating activities	<u>(110,913)</u>	<u>132,414</u>

22. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	828,535	941,145
Total cash and cash equivalents	<u>828,535</u>	<u>941,145</u>

23. Commitments

At 31 March 2023 the charity had the following commitments under non-cancellable operating leases:

	2023	2022
	£	£
Payable within one year	3,490	41,874
Payable within one to two years	-	3,490
Payable within two to five years	-	-
	<u>-</u>	<u>-</u>