

Environmental Protection Scotland

Report and Financial Statements

For the Period Ended 30 April 2025



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Reference and Administration Details

Charity Name Environmental Protection Scotland

Charity Number SC043410

Principal Address Room 3
Select Business Centre
10 Newton Place
Glasgow
G3 7PR

Trustees Mr Nigel Kerr *Chair*
Prof. Andrew Hursthouse
Dr Iain McLellan
Prof George Morris
Dr Alec McLean
Laura Young
Sumaya Hems
Michelle Junnor *(Resigned on 11th April 2024)*
Seema Machaca
Malina Modlich

Bankers Unity Trust Bank
PO Box 7193
Plantery Road
Willenhall
WV1 9DG

Independent Examiner David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Trustees' Annual Report

The trustees present their Report and Accounts for the 13 month Period Ended 30 April 2025.

Structure, Governance and Management

Governing Document

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

Trustee Recruitment and appointment

Number of charity trustees

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

Eligibility

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

Key Management Remuneration

In the opinion of the trustees there is one member of key management, the Admin and Events Co-ordinator. In the period to 30 April 2025, total employer costs relating to this post were £53,292 (2024: £25,482) which includes redundancy pay.

Sourcing Income

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

Organisational Structure

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

Objectives and Activities

The Charity's purposes shall be to promote:-

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

Trustees' Annual Report

Objectives and Activities

Charitable Activities

EPS has undergone significant challenges in the last few years including the loss of Scottish Government funding from 2024 and a decline in memberships (particularly Local Authorities who provided the majority of membership income in the past).

EPS was successful in securing pro bono support from CEIS and 3 workshops were facilitated by Maggie Frazer, Senior Business Advisor, with this organisation. These were held in 2024. A summary of the outputs from these workshops is provided below.

Workshop One Key Insights

This included a SWOT analysis, EPS's vision for the future, key differentiators, beneficiaries, and target audience. The workshop outcomes highlighted key action points, priorities for EPS's growth and impact, and recommendations. The document emphasised the importance of becoming a hub for environmental expertise, skills training and development, policy advocacy, and interdisciplinary approaches.

Key Insights Income Generation Ideas

Provided a summary of income generation ideas for EPS. It included strategies for increasing membership and fees, collaborating with other charities, individual fundraising, corporate sponsorship, and legacy giving. It also suggested organising specific training workshops, creating short educational videos, and partnering with organisations like the Good Law Project for campaigning. The document emphasised the importance of strategic partnerships, local resilience to climate change, and merchandise strategies.

Business Development

Workshop on business development planning for EPS. The workshop was divided into two parts. The first part included a recap of income generation ideas, a discussion on the business model canvas, and a break. The second part covered risk analysis, creating a roadmap, and setting goals and priorities based on feasibility and impact. The workshop aimed to develop an action plan, define key performance indicators, and allocate resources effectively.

Other Business Options

As well as pursuing the business development proposals above the Board also directed the Chair to explore options to work in partnership or merge/integrate with other like minded charities or organisations. A number of organisations were explored, however, it became clear that the Institute of Environmental Sciences (IES) would be a perfect fit for EPS as their charitable purposes and constitutions were so closely aligned.

Trustees' Annual Report

Charitable Activities

Institution of Environmental Sciences (IES)	Environmental Protection Scotland (EPS)
To advance: - environmental protection and improvement by: - promoting a scientific approach to understanding and ensuring the conservation of the physical and natural environment - to advance the education of the public by the provision of research and coordination of education; and - To engage with those professionally concerned with environmental work, education or studies.	To promote: - the improvement of the environment in Scotland and elsewhere by any means, including by: - promoting changes in public policy and practice to minimise air, noise and land pollution - initiating, assisting, promoting and encouraging the investigation, consideration and discussion of all forms of pollution in order to achieve its reduction or prevention and - promoting public education in all matters relating to the reduction of pollution; and - the advancement of knowledge, education and best practice among the professions, public authorities, and the general public; and industry and business in Scotland.

Options Appraisals

The EPS Board of Trustees considered all the outputs, discussions and pros and cons from the workshops whilst, in tandem, the Chair and one other Trustee engaged with IES to provide oversight and due diligence checks in relation to any potential merger/integration.

It should be noted that one EPS Trustee, Dr Iain McLellan, is also a Trustee with IES. Dr McLellan raised this immediately as a conflict of interest and, therefore, has had no involvement with discussions/decisions in relation to this matter.

The decision to pursue the integration with the Institution of Environmental Sciences (IES) instead of the other options discussed at the workshops stems from several key factors that have become increasingly apparent as we delved deeper into the specifics of each option.

Firstly, while the workshops provided valuable insights and a range of potential strategies for EPS's future, the integration with IES emerged as a particularly compelling option due to the close alignment of our charitable purposes and constitutions. This alignment means that our missions and goals are inherently compatible, allowing for a seamless integration that can leverage the strengths of both organisations. The workshops highlighted the importance of strategic partnerships and collaborations, and the integration with IES represents a strategic move that aligns perfectly with these recommendations.

Moreover, the integration with IES offers significant practical benefits that were not fully explored during the workshops. For instance, the formation of the Environmental Policy Implementation Community (EPIC) within IES has already demonstrated success in integrating local authority staff and providing free membership to this group. This model provides a tested framework that can be readily adapted to include EPS members, ensuring continuity of engagement and the proliferation of best practices across the UK. The workshops emphasised the need for effective resource allocation and risk management, and the integration with IES addresses these needs by providing a stable and supportive environment for EPS's ongoing work.

Trustees' Annual Report

Charitable Activities

Additionally, the specific work and negotiations that have taken place with IES underscore the feasibility and desirability of this integration. The proposed business relationship plan and the detailed discussions around incorporating EPS's work into EPIC's program highlight the thorough consideration and planning that have gone into this option. This level of preparation and the clear benefits of integration make it a more attractive and viable option compared to the other strategies discussed at the workshops.

While the workshops provided a broad range of potential strategies, the integration with IES stands out due to the close alignment of our missions, the practical benefits of the EPIC model, and the extensive preparation and negotiation that have already taken place. This integration offers a strategic and well-supported path forward for EPS, ensuring the continuation of our mission and the effective use of our resources.

Integration of EPS with IES

EPUK joined with IES in 2023 at which point the Environmental Policy Implementation Community (EPIC) was formed. EPIC is a new community of environmental experts within the Institution of Environmental Sciences (IES), supporting the urgent implementation of ambitious environmental policies. As part of the ongoing discussions around the importance of integrating local authority staff within this new community (with the backdrop of ongoing budget cuts), EPIC made the welcome decision to provide free membership to this group of employees in October 2024.

Discussions with IES led to the production of a proposed business relationship plan.

Most current EPS work and activities could be readily incorporated into EPIC's work programme and EPS members could be invited to join IES/EPIC on suitable terms. Those proactive expert EPS members who have been at the core of EPS work and activities in recent years can be brought into the appropriate committees or work streams within EPIC, to achieve ongoing engagement and add value to EPIC's work.

Integrating EPS into the IES family will strengthen the presence of the IES in Scotland. In particular, it will provide an opportunity to build links between EPIC and Scottish local authorities, where EPIC currently has stronger links to local authorities in other parts of the UK.

With constrained local authority resources across the UK and many emerging environmental delivery challenges, stronger links between local authority professionals across Scotland, England, and Wales will be critical to environmental outcomes, so the inclusion of EPS and its members in EPIC will add real value to joined-up approaches and the proliferation of best practice.

EPIC membership (separate to IES membership) is free for local authority environmental professionals. Individual EPS members working in local authorities could immediately access this free membership, and local authority members of EPS could be integrated into EPIC through individual representatives (with no limit on how many individuals join from a given local authority). Environmental professionals working outside of Local Authorities need to join the IES in order to join EPIC.

EPIC workstreams for 2024 have included air quality and climate change guidance for local authorities, local nature recovery challenges, biodiversity net gain delivery challenges, and an implementation science research project. The 2025 work plan is to be agreed by the EPIC Committee in December but will likely include continuation of work on implementation science and nature delivery challenges. New areas of work are likely to include delivery challenges around contaminated land, air quality, climate change and planning & land use.

Trustees' Annual Report

Charitable Activities

The first EPIC conference was held in October 2024 with over 150 attendees. This is likely to continue to be held annually, potentially with an AGM element.

EPIC has a number of standing subcommittees and working groups leading on specific areas. Historically, EPUK and EPS focused on topics related to air, land condition and noise. To build on this legacy, EPIC has formed 3 specialist subcommittees covering these policy areas as well as subcommittees specialising in nature and implementation science.

Role of EPS in the IES family

It is proposed that EPS would join the IES family as part of EPIC, leading EPIC's work on issues affecting Scotland and the implications of EPIC's wider work in the context of Scotland. Specific areas where value could be added by EPS include:

- Improving the quality of work by providing evidence or case studies from Scotland
- Adding value across EPIC's work by highlighting the implications for Scotland
- Supporting new work-streams on specific issues for policy implementation in Scotland

EPS would nominate up to two individuals to become members of the EPIC Committee with full participation rights. These could be existing EPS trustees, volunteers, or members, or others nominated by EPS at the time of the integration. These representatives would remain on the Committee until the end of October 2027, serving as ordinary members of the Committee as well as custodians of the legacy of EPS, enriching EPIC's activities and ensuring the longevity of the voice of EPS.

When their terms expire, the Committee will discuss how best to ensure that the long-term legacy of EPS is reflected in EPIC's work. Regardless of those arrangements, the Terms of Reference for the EPIC Committee will be amended (at the time of the integration) to include the following (as a condition of the overall appointment of EPIC Committee members): "One (or more) member(s) of the Committee will be appointed with a specific focus on Scotland, unless it is not possible to reasonably do so." In the initial instance, the individuals selected by EPS will fill this role.

During the transition, EPIC's Policy Officer will work with EPS to identify sub-groups, forums, and committees that could be enriched by input from EPS members. Where relevant and desirable, EPS will identify potential volunteers who could be approached to represent EPS in those groups.

The IES maintains relationships with dozens of parliamentarians, civil servants, and arms-length bodies, including in Scotland. These relationships could be further developed under the proposal, drawing on the strengths of EPS and its existing connections to organisations such as the Scottish Environment Protection Agency.

The IES also collaborates on policy through networks such as the Science Council and the Society for the Environment, and providing expert perspectives in the media and as a UNFCCC admitted observer NGO. Working with their communities to identify policy priorities, the IES policy team supports the development of reports, consultation responses, and other content to inform members and influence policy agendas. The IES Communities have a collaborative ethos and joint working between them is encouraged. EPS will be expected to reflect this ethos and seek to collaborate with other communities where relevant.

Trustees' Annual Report

Charitable Activities

Ultimate fiduciary and legal responsibilities would lie with the IES Trustees but, under the proposed structure, the purpose and mission of EPS would have assured continuity through EPIC. This tried-and-tested approach ensures strong governance oversight but retains autonomy and agility. The IES's extensive experience of managing this type of structure will allow for a seamless transition and give EPS trustees and members assurance that their mission and legacy will be maintained.

Next Steps

Under the proposed model EPS would dissolve, integrate into the IES, and the operations of EPS would continue within EPIC, with the EPIC Committee members from EPS (and subsequently the Committee members appointed with a specific focus on Scotland) acting as the Community's champions for local authorities and policy implementation in Scotland.

Existing EPS members will be offered an option to transition into the appropriate category of IES or EPIC membership for the duration of their current subscription period (currently 31st March 2025). After existing subscription period ends, EPS members could continue these arrangements by renewing the relevant IES or EPIC subscription. Future members will need to apply for IES or EPIC membership.

Integration of existing work and operations

EPS publications

Past EPS publications will be integrated with the existing IES archives. Key publications, such as guidance, may be reissued in the IES/EPIC branding to support their ongoing promotion where relevant. IES will integrate legacy contacts from EPS databases into their database, with an appropriate GDPR-compliant transfer agreement put in place.

Events

EPIC holds an annual conference, run by the IES events team, which includes sessions on major EPIC workstreams. In future years, this conference could hold sessions addressing EPS workstreams or issues of interest to EPS, at the recommendation of the EPS representatives on the EPIC Committee. EPIC also holds regular webinars, often aimed at local authorities and those interested in policy implementation.

Partnerships

The IES is networked with organisations that can help disseminate resources, including the Science Council, the Society for the Environment, NERC, the Environment Agency, and Scottish Government. The IES has a strong track record of collaboration with other professional bodies and research institutes and will be well-placed to continue and extend relationships with existing EPS stakeholders.

Staff

EPS previously employed one member of staff, who has taken redundancy at the time of the integration through a mutually agreeable arrangement based on the circumstances.

Branding

Recognising the objective to fully integrate EPS into EPIC, without activities becoming siloed or 'bolted-on', it is important that the work of EPS is appropriately aligned with overall EPIC and IES branding. In that context, it will still be possible to retain the identity and legacy of EPS as a distinct voice within EPIC.

Trustees' Annual Report

Charitable Activities

Where reissuing or referencing the past work of EPS, EPIC will continue the use of the EPS name to ensure continuity of engagement with stakeholders and to capitalise on the reputation of EPS.

For future activities, EPS will be fully integrated into the EPIC and IES branding, which was professionally refreshed in 2024. Where work-streams have a significant Scottish dimension, or where former EPS members are especially involved in the production of an output, the Committee may seek to employ one of several options to highlight how the legacy of EPS has added value, such as:

- Using the name 'EPIC Scotland' for a Scotland-focused publication
- Identifying publications or events as 'presented by EPIC and Environmental Protection Scotland' in communications, press releases, or documentation
- Referring to volunteers as representatives of Environmental Protection Scotland in acknowledgements
- Similar options as appropriate

Financial and operational assurances

The IES has built a financially sustainable and growing charity through membership models, trading income and grant funding.

The IES is one of the UK's fastest-growing professional bodies, averaging 8% membership growth per annum over the last five years, with a growing international membership. The average age of its membership is 36 and the membership has a 50/50 gender split. Turnover has increased by an average of 19% per annum over the past five years and holds invested reserves of £1.9m.

Benefits of this Approach

- What is the IES? It is a professional membership organisation with over 5,850 members, representing the full spectrum of environmental disciplines – from fields as diverse as air quality, land condition, water, and education.
- Most importantly, it would ensure the continuation of the EPS mission by bringing financial stability and resources, F/T staff, and particularly a new Policy Officer.
- There are strong synergies between IES & EPS as both have the aim of seeking to improve the environment by influencing changes in public policy and practice using scientific evidence-based opinions.

Trustees' Annual Report

Charitable Activities

- Current EPS Members would transition by joining IES as the nucleus of a new IES Community for Environmental Policy Implementation Community (EPIC). Local Authority staff can join this network free of charge.
- Most of EPS's activities could be accommodated within IES's broader work.
- Whilst businesses will not be members of EPIC, the community will continue to engage with a broad category of stakeholders through its Policy Implementation Stakeholder Group.
- EPIC would collaborate with the other Communities within IES, contributing, for example, by sending representatives to act as champions for local action to implement environmental policies.
- An annual conference would be delivered - run by the IES events team. Quarterly free webinars will be delivered aimed at local authorities and those interested in policy implementation.
- IES will use its experience of creating synergistic partnerships to deliver large-scale public outreach. The IES is networked with organisations that can help disseminate resources, including the Science Council, the Society for the Environment, NERC, the Environment Agency and Defra. EPIC and its specialist groups on air, land and noise also have representation from the devolved governments.
- The IES will continue the use of the EPS name, in conjunction with EPIC for a period of not less than two years, to ensure continuity of engagement with stakeholders and to capitalise on EPS's reputation, particularly in the policy sphere.

Formal Process for Integration

The IES Board of Trustees approved this plan at their meeting on 21 January 2025. The EPS Board of Trustees also approved these proposals at their meeting on 06 February 2025.

Following consultation with both GCVS and OSCR it has been confirmed that EPS cannot merge with IES as this charity is not a SCIO. It is therefore proposed that any EPS assets and funding remaining after all debtors have received final payments and salary/redundancy payments have been made, should be transferred to IES in accordance with the section 4.17 of the Constitution of Environmental Protection Scotland. Following this step EPS would make an application to OSCR to dissolve the charity as per their rules and regulations.

Whilst the EPS Board of Trustees has recommended that the charity dissolve, this requires an agreement by members (please see excerpt from section 41 of the EPS constitution below).

41. The following resolutions will be valid only if passed either at a Members' meetings by not less than two thirds of those voting on the resolution at the meeting or by way of a written resolution under clause 45:

- 41.1. a resolution amending this constitution;*
- 41.2. a resolution expelling a person or organisation from membership under clause 22;*
- 41.3. a resolution directing the Board to take or refrain from taking any particular step;*
- 41.4. a resolution to the effect that all of the Charity's property, rights and liabilities should be transferred to another SCIO (or agreeing to the transfer from another SCIO of all its property, rights and liabilities);*
- 41.5. a resolution for the winding up or dissolution of the Charity.*

Trustees' Annual Report

Formal Process for Integration

The information contained in this annual account regarding the dissolution of EPS and integration with IES was presented to members at the EPS AGM on 24 February 2025.

Members unanimously approved the following four recommendations (19 for, 0 against, 0 abstain) –

- 1) Members note the contents of the report and support the proposals to integrate with the IES.
- 2) Transfer any remaining funds/assets to the IES after all EPS debts are settled.
- 3) Agree to dissolve EPS.
- 4) Remit the Chair of the EPS Board of Trustees to submit an application to OSCR for the dissolution of EPS.

With the AGM being quorate, these recommendations were taken forward by the Board.

Financial Review

Reserves Policy

As EPS is in the process of closing, its previous policy of maintaining reserves equal to six months of operating expenditure is no longer applicable. The trustees adopted a revised approach during the year to responsibly allocate unrestricted reserves toward closure costs and the transfer of EPS's legacy and activities to the Institution of Environmental Sciences (IES).

The remaining unrestricted reserves were utilised to meet final liabilities and support the transition, ensuring no outstanding obligations remained. The trustees are satisfied that all funds were applied in line with the charity's purposes and its winding-up responsibilities.

Financial Review

During the financial period ending 30 April 2025, EPS concluded its operations as a standalone charity. The period saw no new grant funding, following the end of Scottish Government support in 2024, and activity focused on finalising operations and implementing a planned wind-down.

For the period ended 30 April 2025, total expenditure of £151,113 was incurred, including final salary costs, redundancy, and a donation of remaining funds to the Institution of Environmental Sciences (IES), in line with EPS's charitable objectives and winding-up process. No income was received from grants in this period, with only a small amount generated through events, interest, and miscellaneous sources.

The period-end cash balance was £Nil, with all reserves appropriately used in the closure process. All payments were made in accordance with EPS's constitution and OSCR's guidance. The final donation to IES was intended to ensure the continuation of EPS's mission within the Environmental Policy Implementation Community (EPIC).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Nigel Kerr

.....
Mr Nigel Kerr

Date: 20/08/2025



.....
Dr Iain McLellan

Date: 10/09/2025

Independent Examiner's Report

Report to the trustees/members of	Environmental Protection Scotland
Registered charity number	SC043410
Accounts of the charity for the period	1 April 2024 to 30 April 2025
Set out on pages	14 - 18

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement:

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's statement:

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

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

- keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 10 September 2025

David Nicholls FCCA

Fellow of the Association of Chartered Certified Accountants

Brett Nicholls Associates

Herbert House, 24 Herbert Street, Glasgow, G20 6NB

Receipts and Payments Account

		2025 Total £	2024 Total £
Receipts	<i>Notes</i>		
Donations	3	-	68
Grants	4	-	68,527
Fundraising Activities	5	1,260	60
Other	6	4,434	17,782
		<u>5,694</u>	<u>86,437</u>
Payments			
Charitable Activities Costs	7	151,265	71,199
Fundraising Costs	8	-	481
		<u>151,265</u>	<u>71,680</u>
Net Receipts/-Payments		<u>(145,571)</u>	<u>14,757</u>
<i>Transfers Between Funds</i>		-	-
<i>Funds Brought Forward</i>		145,571	130,814
Funds Carried Forward	10	<u>£0</u>	<u>£145,571</u>

The notes on pages 16 to 19 form an integral part of these accounts.
All income and expenditure during the year was unrestricted.

Statement of Balances

	2025 Total £	2024 Total £
Opening Cash and Bank Balances	145,571	130,814
Surplus/-Deficit for the year	<u>(145,571)</u>	<u>14,757</u>
Closing Cash and Bank Balances	<u>-</u>	<u>145,571</u>

Signed on behalf of the trustees:

Nigel Kerr

.....
Mr Nigel Kerr

Date: 20/08/2025



.....
Dr Iain McLellan

Date: 10 September 2025

Notes to the Accounts

1. General Information

Environmental Protection Scotland ("the charity") is a SCIO and governed by its constitution. It was registered as a charity in Scotland (registered number SC043410) on 13 September 2012. Its registered address is Room 3, Select Business Centre, 10 Newton Place, Glasgow, G3 7PR.

2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity ceased trading and during the year to 30 April 2025 and is now in the process of being wound up. All funds have been distributed to organisations with similar objects, and with the consent of the Office of the Scottish Charity Regulator. These will be the

3. Donations

	<i>2025 Total £</i>	<i>2024 Total £</i>
Donations	-	68

4. Grants

	<i>2025 Total £</i>	<i>2024 Total £</i>
Scottish Government	-	68,527

5. Fundraising

	<i>2025 Total £</i>	<i>2024 Total £</i>
Events	1,260	60

6. Other Income

	<i>2025 Total £</i>	<i>2024 Total £</i>
Membership	-	11,255
Bank Interest	2,525	2,105
Employer Allowance	1,909	4,422
	<u>4,434</u>	<u>17,782</u>

Notes to the Accounts

7. Charitable Activities Costs	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Salaries	48,433	48,719
Employer NI	2,528	4,422
Pensions	1,892	3,410
Accounting - IE	2,100	900
Bank Service Charges	102	314
Board of Trustees	156	920
Breathe Scotland	127	122
Insurance	339	456
IT & Website	1,244	1,230
Office Costs	449	181
Payroll Fees	1,187	936
Consultancy	-	1,800
Rent	7,800	7,200
Events	1,284	-
Staff Training, Travel & Subsistence	807	435
Donation to IES upon winding up	82,817	-
Miscellaneous	-	154
	<u>151,265</u>	<u>71,199</u>
8. Fundraising Costs	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Clean Air Day	<u>-</u>	<u>481</u>

9. Related Party Transactions

The trustees received no remuneration or expenses during the year (2024: Nil).

As the charity is winding up, £82,665 was transferred to the Institution of Environmental Sciences (IES), a charity with similar aims. One trustee of this charity is also a trustee of IES; this was properly declared and managed in line with conflict of interest policies. The transfer ensures the remaining funds continue to support related charitable purposes (2024: Nil).

10. Funds Analysis	Opening Balance 1 April 24	Receipts	Payments	Transfers	Closing Balance 30 Apr 25
Unrestricted					
General	145,571	5,694	151,265	-	-

Purposes of Funds

General Fund

The unrestricted, 'free reserves' of the charity