

## APPENDIX 1

# OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2019	To	31	12	2019

### Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Eco-Congregation Scotland
SC041287
121 George Street
Edinburgh
Postcode EH2 4YN

### Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Mary Sweetland	Chair		
2 Elizabeth South	Deputy Chair		
3 Mark Kirkbride	Treasurer		
4 Sally Foster-Fulton			
5 Len Gregory			
6 Fintan Hurley			
7 Richard Murray			
8 John Seenan			
9 Jenny Adams		Appointed 28 August 2019	
10 Iain McLarty		Appointed 27 November 2019	
11 John Collings		Appointed 27 November 2019	

### Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Alan Kennedy	Resigned 30 March 2019
Malcolm Rooney	Resigned 30 March 2019

### Structure, governance and management

Type of governing document	Eco-Congregation Scotland was incorporated as a company limited by guarantee with no share capital on 4 February 2010. At the AGM on 28 April 2018, the members of the company approved its conversion to a SCIO to be governed by a new two-tier SCIO constitution. After the necessary consents had been obtained, the conversion was effective from 27 September 2018.
Trustee recruitment and appointment	Sections 77 to 89 of the constitution under the title of "Board of Trustees (Charity Trustees)" governs the recruitment and appointment of Trustees.

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### Objectives and activities

#### Charitable purposes

- a) The advancement of environmental protection or improvement through a structured programme for congregations of self-audit and practical activities to protect the environment;
- b) The advancement of education through raising awareness and understanding of environmental issues and their relationship to faith and community;
- c) The advancement of Christian religion through publication of materials and practical environmental action showing how care for creation and Christian faith and understanding can promote environmental protection;
- d) The advancement of citizenship or community development through encouraging participating church congregations to support each other and local communities in developing environmental awareness and action; and
- e) The promotion of religious, racial and social harmony through a demonstration that care for creation is an essential part of all faiths and by working with other faiths and groups to promote this understanding.

#### Summary of the main activities in relation to these objects

- Being a “home” and resource centre for congregations in Scotland sharing these objectives.
- Providing support and encouragement to eco-congregations including the establishment of local networks and operating an awards scheme.
  - ensuring eco-congregations measure and seek to reduce their carbon footprints,
  - encouraging all eco-congregations to actively participate in the Scottish Government public engagement strategy on climate change,
  - growing membership and the number of participating eco-congregations, and
  - raising sufficient funds to carry out the charity’s activities on their behalf.
- Organising themed meetings for congregations and networks including the annual gathering.
- Providing eco-congregations with local, national and international information on environmental issues and climate change and sharing ideas for local action.
- Environmental Chaplain participating in local church services and events and providing material for use in church services.

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Details of the following activities are provided in the section entitled “Other optional information”.

- The twelfth Eco-Congregation Scotland Annual Gathering took place in Dundee on 30 March 2019 with the theme of “Transforming Energy, Transforming Lives”.
- 493 church congregations are now registered as eco-congregations and take part in our programme. This is 13% of all churches in Scotland, a 9% increase on the previous year.
- Our 22 local networks remained active during 2019, supported by our programme coordinators. The networks’ main focus is providing peer-to-peer support in practical activities, but “Other optional information” below also highlights some of their wide range of interests and projects.
- Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund, recognising the urgent need to address climate justice for many of the most disadvantaged communities in the world.
- We continue to be grateful for funding from the Scottish Government and work with their emphasis on behaviour change at congregational and personal level, encouraging churches to seek Climate Challenge Fund support for community projects and holding Climate Conversations to discuss the impact of climate change over the coming decade.
- The charity played an active role in Stop Climate Chaos Scotland and the Scottish Food Coalition.
- The charity continued to participate in Faith Action for Nature, a pilot project exploring partnership between RSPB Scotland and churches.
- Ecumenical and interfaith work towards the COP26 United Nations climate change conference coming to Glasgow in 2020 was initiated, developed and supported by the charity.
- Trustees introduced a regularly monitored Risk Register to better assess and manage risk.

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### Financial review

#### Brief statement of the charity's policy on reserves

Reserves are set on a fund-by-fund basis taking account of current levels of expenditure and possible future changes. They are held in the General Fund as it is used to meet deficits in the restricted funds. Trustees amended the charity's policy on 26 August 2019, aiming to build reserves of £32,000 beyond the previous reserves policy of £25,000.

- **Development Fund** reserves have been set to be £5,000 to reflect the employment and redundancy costs and allow for an orderly wind down that would be incurred from 31 March 2020 in the event of ECS being unsuccessful in obtaining further funding from the Scottish Government from that date.
- **Environmental Chaplaincy Fund** reserves are held in order to build up funds of £10,000 to meet manse refurbishment costs in mid-2023 at the end of the new five-year rental agreement. Reserves have been set at £3,000 as we are eighteen months into the new agreement.
- For the **Local & Network Support Fund**, the policy is to hold a reserve of at least 6 months' expenditure in the year to come. At 31 December 2019 that is 50% of £22,000 = £11,000. Membership fees are not repayable, so no reserves are held in this regard.
- **General Fund** expenditure was £18,267 but only £267 was not covered by donated services. The policy is to hold a reserve of four months' donated services costs recognising their higher stability together with six months' office costs in case these would no longer be met from the Scottish Government grant. The total is £8,000 + £1,200 = £9,200.
- No reserve is held for the **Faith Action for Nature Fund** as continued involvement will be dependent on other sources of funding.

Actual unrestricted funds total £22,321 as of 31 December 2019. In addition, current assets exceed current liabilities by around £13,000 based on grants due.

#### Details of any deficit

The results for 2019 (deficit of £4,091) result from:

- **Local & Network Support Fund** = £15,000 due to employment and related costs for additional Programme Co-ordinators recruited in the knowledge that they would continue to be paid out of accumulated reserves. The charity aims to increase membership fees from £6,000 per annum to £10,000 designated to this Fund and maximise additional grant funding for related activities.
- **Chaplaincy Fund** = £7,293 on travel expenses and manse accommodation related costs. This was anticipated to be met from a renewed five-years strategic partnership with the Scottish Episcopal Church comprising an annual grant award for a comparable figure, previously paid by the end of each calendar year. This will be paid early in 2020. New denominational partners are also being encouraged.
- **General Fund** = £6,000 funding anticipated by year-end from strategic partners to support the charity's activities in 2019. Both Christian Aid and SCIAF had previously paid £3,000 earlier this year with regard to the charity's 2018 programme. Both are again expected to make the 2019 contributions in the subsequent year.

If grants due had been received by year-end, this would instead have resulted in an overall £9,000 surplus for 2019. The charity is also seeking grants from new funders for the General Fund and Local & Network Support Fund, diversifying the charity's income.

As the **Development Fund** and the **Faith Action for Nature Fund** are solely resourced from specific grant funding they do not impact on any deficit.

#### Donated facilities and services (if any)

The charity is grateful for the support of:

- The **United Reformed Church** and the **Church of Scotland** both of which provide staff that are key to the operation of the charity.
- The **Church of Scotland** in relation to a significant proportion of the Environmental Chaplain's manse accommodation costs.
- The help of volunteers in the congregations and Local Networks.

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### Other optional information

#### Annual Gathering

- The twelfth Eco-Congregation Scotland Annual Gathering took place in Dundee's Gate Church International on 30 March 2019 with the theme of "Transforming Energy, Transforming Lives". Over 120 registered to celebrate the continued growth of our movement and consider the radical changes needed on energy use in our way of life and economy. Attendees explored this transformation with speakers who are leading the changes and congregations who are responding to this challenge. Key speakers included Professor Jim Skea, chair of Scotland's Just Transition Commission, a leading expert on energy and climate change and Neil Kermode, managing director of the European Marine Energy Centre responsible for the deployment of pioneering marine technology in Orkney.
- Workshops and seminars were led by our Programme Co-ordinators and the Church of Scotland's Climate Change Officer along with key partner organisations including Energy Saving Trust, Home Energy Scotland, SCARF, Local Energy Scotland, Christian Aid and Operation Noah on:
  - Transforming Awards - introducing our Eco-Congregation Awards scheme to grow environmental activities in local churches
  - Transforming Buildings - using church buildings to reduce carbon and respond to climate change in local communities
  - Transforming Homes and Communities - improving energy efficiency, tackling fuel poverty and reducing carbon in homes and communities
  - Transforming Money - discussing campaign ideas on ethical finance and energy
- The Gathering concluded with "Inspiration to Action" enabling local eco-congregations from a range of denominations across Scotland to share local successes, closing with a worship and praise service led by Environmental Chaplain, Rev'd David Coleman. This will continue to be an annual event.

#### Partnerships and Projects

- Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund, recognising the urgent need to address climate justice for the most disadvantaged communities in the world. We are also building closer links with Tearfund and Justice & Peace Scotland, with all partners prioritising climate campaigns.
- The charity has continued to play an active role in Stop Climate Chaos Scotland, campaigning for more ambitious carbon reduction targets to address the climate emergency in the new Climate Change Act.
- Trustees encouraged more inter-generational engagement in churches with local schools and the wider community, recognising young people's enthusiasm and heightened urgency for climate action, inspired by Greta Thunberg and the Fridays for Future movement. This also led to new links with the Scottish Youth Climate Strike, supporting their September "Week of Action" and specific events - the People's Assembly and Teachers Q&A Session - both hosted generously by Wellington Church, an active eco-congregation neighbouring the University of Glasgow.
- The charity continued to be active in the Scottish Food Coalition with diverse groups across civic society supporting steps to make Scotland a "Good Food Nation", reflecting growing interest in environmental issues relating to food production and consumption along with churches' vital efforts to address food insecurity.
- With the announcement that Glasgow would host the COP26 United Nations climate conference at the end of 2020, we initiated and encouraged new collaborative partnerships at an ecumenical and interfaith level, primarily in Glasgow but with reach across Scotland. This included setting up a Churches Coordinating Group including Glasgow Churches Together, the Church of Scotland's Presbytery of Glasgow, the Roman Catholic Archdiocese of Glasgow, Scottish Episcopal Diocese of Glasgow and Galloway and a growing number of denominations alongside Justice & Peace Scotland, Tearfund, SCIAF, Christian Aid and other groups.
- We also encouraged a new COP Interfaith Group led by Interfaith Scotland and Interfaith Glasgow, supported by Edinburgh Inter Faith Association and a growing number of diverse faith bodies. We engaged on behalf of church and wider faiths through the wider COP Coalition across civil society. Our focus is on the opportunity and challenge presented by COP to inspire transformational change through churches and faith groups in all our communities. We are also encouraging churches and church volunteers to provide a welcome to visitors here for COP and the related fringe activities, offering hospitality and accommodation as appropriate.
- We continue to be grateful for funding from the Scottish Government and are working with their emphasis on behaviour change at congregational and personal level, encouraging churches to seek Climate Challenge Fund support for community projects and holding Climate Conversations to discuss the impact of climate change over the coming decade.

- The charity participated in Faith Action for Nature, a pilot project exploring partnership between RSPB Scotland and churches. Updates have been provided at the charity's Board meetings and through the consultation group that initially developed the project involving the charity, RSPB Scotland, the Church of Scotland, Scottish Episcopal Church, A Rocha and Earthbound Ventures. The project targeted specific participating churches in the Aberdeen, Edinburgh, Glasgow, Helensburgh & Lomond and Orkney network areas leading to greater engagement in the natural world, church grounds managed better for wildlife and more congregation members visiting local reserves.
- We supported a new partnership inspired by the Hungarian experience where more than six thousand native fruit trees were planted in churches' fruit exhibition gardens. We developed the Church and Community Orchards project through the European Christian Environmental Network (ECEN), twinning with Ökogyülekezet (Eco-Congregation Hungary) and The Orchard Project charity. The Church of Scotland now leads this project having secured £17,000 European funding with Eco-Congregation Scotland supporting through four eco-congregations initially committed to participating.
- Our environmental chaplaincy funded by the United Reformed Church as a "special categories ministry" continues with Rev'd David Coleman until 2023. He visited churches across Scotland throughout the year, met local networks and coordinated the writing of material for Creation Time by an ecumenical group of contributors. This material was used by many congregations in Scotland and shared around the world. The chaplain has also engaged with denominations and colleges in training of ministers while encouraging an environmental focus in wider chaplaincy and ministry across all churches.

### **Activities, Membership and Networks**

- 493 church congregations are currently registered as eco-congregations and taking part in our programme. This is 13% of all churches in Scotland and an increase of 9% over the previous year.
- 154 of these hold the Eco-Congregation Award in recognition of outstanding achievement. The awards are assessed by independent assessors and designed to recognise achievement, affirm good practice that promotes or contributes to sustainability and witnesses to the importance of caring for creation. Our new, challenging award criteria introduced during the previous year has now resulted in 15 new bronze award holders, 15 progressing to silver and 4 securing gold, recognising a comprehensive commitment to the environment across their wider congregation and community.
- There are currently 110 Full Members of the charity who affirmed their support over 2019. Member congregations pay a fee of £100, £50 or nil, depending on their turnover. These fees currently raise over £6,000 per year which is used to provide support to congregations at a local level, funding in part employment of our programme coordinators along with reserves retained for this purpose.
- 22 local voluntary networks of registered eco-congregations meet at regular points throughout the year to provide peer support. We hold training opportunities for our volunteer network leaders and encouraged them this year to share their own experiences in influencing the charity's plans to grow and develop our wider membership.
- Our monthly newsletter is sent by email to 1,525 subscribers, an increase of 12% over the previous year. Our website continues to be central to the delivery of our programme and is undergoing a refresh of resources and information. We have also engaged with a wider audience through social media, with 1,066 followers on Facebook – up by over 25% this year – and increasing interaction rates on Twitter.

### **Local Network Activity**

- Our local networks have remained very active during 2019, supported by our programme coordinators. The networks' main focus is providing peer-to-peer support in practical activities, but this list also highlights some of their wide range of interests and projects.
- Aberdeen : Initiated a new Deeside Climate Action Network with Extinction Rebellion, using Faith Action for Nature to reach across different faiths
- Angus and Dundee : Led by Gate Church and its Carbon Saving Project, developed activities for wider Dundee Climate Action Network and encouraged Climate Challenge Fund applications from city congregations
- Ayrshire : Fullarton Expressions in Irvine hosted a lively Climate Conversation and training on recycling in partnership with Zero Waste Scotland
- Central Borders : Local churches came together to share ideas at Earlston Parish Church and considered new Awards applications following a walking tour at Trinity Centre in Melrose
- Dumfries and Galloway : Dunscore Parish continues to lead locally, engaging with groups and wider community at Dumfries Eco-Fair while St George's in Dumfries hosted Zero Waste Scotland training for churches and groups
- East Lothian : St Anne's in Dunbar was prominent in encouraging the Scottish Episcopal Church to consider divestment at this year's Synod while Our Lady of Loretto & St Michael in Musselburgh led Catholic parishes in climate action through the Archdiocese of St Andrew's & Edinburgh and its Justice & Peace network
- Edinburgh : Greyfriars Kirk and St Ninian's in Comely Bank took part in our new Church and Community Orchard Project, while the Local Network met regularly in a range of churches to share ideas and hold joint activities
- Fife : Cupar St John's & Dairsie Church hosted successful Zero Waste Scotland cascade training on Love Food Hate Waste and Love Your Clothing to minimise food waste and encourage clothes recycling

- Glasgow : A city centre mini-Gathering on “Clean Air - Promoting Active Travel & Improving Public Transport” held with key speakers from Friends of the Earth Scotland and Glasgow City Council, supporting the Church of Scotland’s Church & Society Council focus on improving air quality.
- Helensburgh & Lomond : Lomond Parish held Love Food Hate Waste training for the Local Network and received our fourth Gold Award for their excellent environmental activities in Balloch while Luss Pilgrimage Centre hosted discussion on the interfaith Green Pilgrimage network
- Highland : Ness Bank organised a Divestment & Just Transition discussion and hosted Zero Waste training to tackle food waste and encourage recycling of clothing while Crown Church ran its own a Climate Conversation
- Mid Argyll : Climate Conversations reached out to a range of churches in Kilmartin through the Local Network and to the wider community across Lochgilphead through St Margaret’s Justice & Peace Group
- Moray : Organised an Eco-Walk through Burghead and a Divestment & Just Transition debate in Forres. Local Network volunteers also had an excellent presence at the Refuel festival in Fochabers.
- Stirling : Stirling Baptist Church hosted Zero Waste Scotland train-the-trainer training and the Network were invited to Dunblane Cathedral, considering “Christianity and Care for Creation” with opening contributions from chaplain David Coleman and co-ordinator Judith Macleod
- Lanarkshire/Clyde : North Motherwell Parish hosted a Care for Creation presentation and Climate Conversation looking at the changes we need to make in our own lives over the coming decade to reduce carbon emissions
- West Lothian and Falkirk : Bathgate High Guild held a talk on the “John Muir Way, enjoying and caring for Creation”, Uphall South looked at switching to renewable energy and St Peter’s in Linlithgow welcomed visitors to see their extension and share ideas for environmental improvements

### Risk Register

- At the Board meeting on 26 May 2019, Trustees agreed a Risk Register to better manage and assess risk. A full list with scoring and mitigations was prepared and has been updated regularly by Trustees with support from staff. At subsequent Board meetings, the Risk Register has been reviewed and approved by Trustees, supporting mitigation action and post-mitigation assessment, noting specific dates and relevant actions.
- Staff found this useful in discussing specific risks, such as social media reputational risk to the charity ensuring due care in posting and commenting on political decisions and environmental campaigns.
- Trustees have also actively considered adding or removing risks as appropriate. For example, the Board on 27 November 2019 agreed an additional risk of long-term sick leave or absence due to ill health or accident of key staff, with appropriate assessment of risk and mitigation.

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### Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Mary Sweetland	Mark Kirkbride
<b>Position (e.g. Chair)</b>	Chair	Treasurer
<b>Date</b>		

## APPENDIX 2



Enter charity name below

Enter SC No. below

**Eco-Congregation Scotland**

**SC041287**

### Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2019		31	Dec	2019

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	21,703	46,800			68,503	61,639
Legacies	-	-			-	-
Grants	17,000	69,093			86,093	68,385
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	8	-			8	21
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	2	6,118			6,120	1,050
<b>A1 Sub total</b>	<b>38,713</b>	<b>122,011</b>	<b>-</b>	<b>-</b>	<b>160,724</b>	<b>131,095</b>
error						
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-			-	-
Proceeds from sale of investments	-	-			-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>38,713</b>	<b>122,011</b>	<b>-</b>	<b>-</b>	<b>160,724</b>	<b>131,095</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	35	-			35	16
Gross trading payments	-	-			-	-
Investment management costs	50	-			50	42
Payments relating directly to charitable activities	18,937	144,779			163,716	163,898
Grants and donations	-	-			-	-
Governance costs:	-	-			-	-
Audit / independent examination	-	570			570	570
Preparation of annual accounts	-	312			312	432
Legal costs	-	-			-	900
Other	-	132			132	630
<b>A3 Sub total</b>	<b>19,022</b>	<b>145,793</b>	<b>-</b>	<b>-</b>	<b>164,815</b>	<b>166,489</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-			-	-
Purchase of investments	-	-			-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,022</b>	<b>145,793</b>	<b>-</b>	<b>-</b>	<b>164,815</b>	<b>166,489</b>
<b>Net receipts / (payments)</b>	<b>19,691</b>	<b>- 23,782</b>	<b>-</b>	<b>-</b>	<b>- 4,091</b>	<b>- 35,394</b>
<b>A5 Transfers to / (from) funds</b>						
	(23,876)	23,876			-	-
<b>Surplus / (deficit) for year</b>	<b>- 4,185</b>	<b>94</b>	<b>-</b>	<b>-</b>	<b>- 4,091</b>	<b>- 35,394</b>

# APPENDIX 2

## Eco-Congregation Scotland

SC041287

### Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	26,506	898			27,404	62,797
	Surplus / (deficit) shown on receipts and payments account	(4,185)	94			(4,091)	(35,394)
						-	-
						-	-
	Cash and bank balances at end of year	22,321	992	-	-	23,313	27,404
	(Agree balances with receipts and payments account(s))	-	-	-	-	0	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				-
				-
				-
				-
				-
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Grants Due	General Fund	13,000	13,000	3,000
	Grants Due	Development Fund	424	424	676
	Gift Aid Tax Refund Due	General Fund	452	452	391
	Bank Interest	General Fund	1	1	1
		Total	13,877	13,877	4,068

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accrued Expenditure	Local & Network Support Fund	427	277
	Accrued Expenditure	Development Fund	2,035	1,297
	Accrued Expenditure	General Fund	-	4
		Total	2,463	1,578

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				-
				-
				-
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval



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### Eco-Congregation Scotland

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**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

See Additional Analysis sheets 2 & 3.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
See description of Development Fund. The grant year runs from 1st April to 31st March.	Scottish Government	1	69,093
See description of General Fund	Church of Scotland	1	11,000
See description of General Fund	SCIAF	1	3,000
See description of General Fund	Christian Aid	1	3,000
Total			86,093

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
--	---

**Authority under which paid**

**C3b Trustee remuneration - details**

	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£
Reimbursement of Advertising and Marketing	1	336
Reimbursement of Travel and Subsistence	2	1,001
Reimbursement of Xero Accounting	1	75

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

During the year a total of £861 (2018 : £410) was donated to the charity by Trustees. All of that contribution was made under Gift Aid and so the charity also benefited from the corresponding tax recoveries.

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### Eco-Congregation Scotland

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#### Additional analysis (1)

##### Analysis of receipts and payments

##### 1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donated Services : Church of Scotland (chaplaincy housing)	-	14,400			14,400	13,000
Donated Services : United Reformed Church (chaplaincy)	-	32,400			32,400	31,000
Donated Services : Church of Scotland (administration)	18,000	-			18,000	24,000
Other	3,703	-			3,703	3,139
<b>Total</b>	<b>21,703</b>	<b>46,800</b>	<b>-</b>	<b>-</b>	<b>68,503</b>	<b>61,639</b>
	-	-	-	-	-	-

##### 2 Grants

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
Scottish Government	-	69,093	69,093	44,385
Church of Scotland	11,000	-	11,000	11,000
Scottish Episcopal Church	-	-	-	7,000
Scottish Catholic International Aid Fund	3,000	-	3,000	3,000
Christian Aid	3,000	-	3,000	-
The Pump House Trust	-	-	-	3,000
Other	-	-	-	-
<b>Total</b>	<b>17,000</b>	<b>69,093</b>	<b>86,093</b>	<b>68,385</b>
	-	-	-	-

##### 3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Membership Fees	-	6,118			6,118	1,050
Other	2	-			2	-
<b>Total</b>	<b>2</b>	<b>6,118</b>	<b>-</b>	<b>-</b>	<b>6,120</b>	<b>1,050</b>
	-	-	-	-	-	-

##### 4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cost of Donated Services (Administration)	18,000	-			18,000	14,500
Cost of Donated Services (Chaplaincy)	-	32,400			32,400	31,000
Other Employment Costs	720	70,214			70,934	72,328
Cost of Donated Services (Manse)	-	14,400			14,400	13,000
Other Manse Costs for Chaplaincy	-	5,699			5,699	17,309
Membership Support	-	3,550			3,550	4,019
Office Costs	-	6,105			6,105	3,011
Travel, Conferences & Subsistence	36	7,728			7,764	4,995
IT, Telecomms & Equipment	-	4,095			4,095	752
Other	181	588			769	2,984
<b>Other Costs</b>	<b>18,937</b>	<b>144,779</b>	<b>-</b>	<b>-</b>	<b>163,716</b>	<b>163,898</b>

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## Eco-Congregation Scotland

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### Additional analysis (2)

#### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	General Fund	Faith Action for Nature fund				
<b>Receipts</b>						
Donations	21,703	-			21,703	17,639
Legacies	-	-			-	-
Grants	17,000	-			17,000	17,000
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	8	-			8	21
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	2	-			2	-
<b>Sub total</b>	<b>38,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,713</b>	<b>34,660</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>38,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,713</b>	<b>34,660</b>
<b>Payments</b>						
Expenses for fundraising activities	35	-			35	16
Gross trading payments	-	-			-	-
Investment management costs	50	-			50	42
Payments relating directly to charitable activities	18,182	755			18,937	26,762
Grants and donations	-	-			-	-
Governance costs:	-	-			-	-
Audit / independent examination	-	-			-	-
Preparation of annual accounts	-	-			-	-
Legal costs	-	-			-	900
Other	-	-			-	-
<b>Sub total</b>	<b>18,267</b>	<b>755</b>	<b>-</b>	<b>-</b>	<b>19,022</b>	<b>27,720</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,267</b>	<b>755</b>	<b>-</b>	<b>-</b>	<b>19,022</b>	<b>27,720</b>
<b>Net receipts / (payments)</b>	<b>20,446</b>	<b>(755)</b>	<b>-</b>	<b>-</b>	<b>19,691</b>	<b>6,941</b>
<b>Transfers to / (from) funds</b>	<b>(23,876)</b>	<b>-</b>			<b>(23,876)</b>	<b>(30,323)</b>
<b>Surplus / (deficit) for year</b>	<b>(3,430)</b>	<b>(755)</b>	<b>-</b>	<b>-</b>	<b>(4,185)</b>	<b>(23,382)</b>

#### Nature and purpose of funds

**General Fund:** This fund is in respect of all income and expenditure not falling within the coverage of the other funds including making good any deficits in the other funds.

**Faith Action for Nature Fund:** This fund is in respect of a pilot project being carried out jointly with RSPB Scotland.

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Development Fund	Chaplaincy Fund	Local & Network Support Fund			
<b>Receipts</b>						
Donations	-	46,800	-	-	46,800	44,000
Legacies	-	-	-	-	-	-
Grants	69,093	-	-	-	69,093	51,385
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	6,118	-	6,118	1,050
<b>Sub total</b>	<b>69,093</b>	<b>46,800</b>	<b>6,118</b>	<b>-</b>	<b>122,011</b>	<b>96,435</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>69,093</b>	<b>46,800</b>	<b>6,118</b>	<b>-</b>	<b>122,011</b>	<b>96,435</b>
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	67,968	54,992	21,819	-	144,779	137,136
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	570	-	-	-	570	570
Preparation of annual accounts	312	-	-	-	312	432
Legal costs	-	-	-	-	-	-
Other	132	-	-	-	132	630
<b>Sub total</b>	<b>68,982</b>	<b>54,992</b>	<b>21,819</b>	<b>-</b>	<b>145,793</b>	<b>138,769</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>68,982</b>	<b>54,992</b>	<b>21,819</b>	<b>-</b>	<b>145,793</b>	<b>138,769</b>
<b>Net receipts / (payments)</b>	<b>111</b>	<b>(8,192)</b>	<b>(15,701)</b>	<b>-</b>	<b>(23,782)</b>	<b>(42,334)</b>
<b>Transfers to / (from) funds</b>	<b>454</b>	<b>7,294</b>	<b>16,128</b>	<b>-</b>	<b>23,876</b>	<b>30,323</b>
<b>Surplus / (deficit) for year</b>	<b>565</b>	<b>(898)</b>	<b>427</b>	<b>-</b>	<b>94</b>	<b>(12,011)</b>

## Nature and purpose of funds

**Development Fund:** This fund was established (as the 2012/15 Development Fund) to ring fence the expenditure associated with the Scottish Government grant of up to £50,000 per year payable over the financial years 2012/13, 2013/14 and 2014/15. The eligible costs for which the Grant can be claimed are operating costs as set out within the ECS financial projections for 2012/13. In practice, this covers all operating costs other than those that are met by other Restricted Funds. The same fund has since been used for the extension of the Scottish Government grant to subsequent financial years.

**Environmental Chaplaincy Fund:** This fund was established in 2012 to ring fence the income and expenditure associated with the appointment of an Environmental Chaplain.

**Local & Network Support Fund:** At the 2012 AGM, the membership approved the introduction of membership fees with effect from 1 January 2013 on the basis that the fees would be used solely to help pay for the cost of supporting local congregations and networks. This fund was established to ring fence that income and ensure it only meets the agreed expenditure.