

# **Eco-Congregation Scotland**



**Company No: SC372366**

**Charity No: SC041287**

**Report and Financial Statements for the  
year ended 31 December 2013**

# **Eco-Congregation Scotland**

## **Report and Financial Statements for the year ended 31 December 2013**

<b>Page</b>	<b>Contents</b>
2	Contents Page
3	Reference and Administrative Information
4	Structure, Governance and Management Objectives and Activities
5	Objectives and Activities (cont'd) Achievements and Performance
6	Financial Review Reserves Policy
7	Statement of Directors' Responsibilities Approval
8	Independent Examiner's Report to the Trustees
9	Statement of Financial Activities (Incorporating an Income & Expenditure Account)
10	Balance Sheet
11	Accounting Policies
12 - 16	Notes to the Financial Statements

# **Eco-Congregation Scotland**

## **Report and Financial Statements for the year ended 31 December 2013**

### **Reference and Administrative Information**

Eco-Congregation Scotland is a company limited by guarantee with no share capital. The company is governed by its Memorandum and Articles of Association and was incorporated on 4th February 2010.

Company Name:	Eco-Congregation Scotland
Company Registration Number	SC372366
Charity Registration Number:	SC041287
Registered Address	121 George Street Edinburgh EH2 4YN

### **Directors**

The following Directors served during the year or in the subsequent period up to the date of signing of this report.

#### **Current Directors**

Ewan Aitken	
Philip Blackledge	
Philippa Bonella	
Alison Boyes	
Bill Craigie	
Rosemary Hoskins	appointed 25 September 2013
Alan Kennedy	
Malcolm Rooney	
Alan Werritty	
Sheena Wurthmann	

#### **Other Directors who served**

Stephen Alexander	resigned 20 April 2013
John Butterfield	resigned 20 April 2013

### **Principal Office-bearers**

Chairman and Convener	Rev Ewan Aitken
Secretary	Adrian Shaw
Treasurer	Alan Kennedy

### **Independent Examiner**

Sarah Hollis, CA	
Hollis Accounting Limited	3 Melville Crescent, Edinburgh, EH3 7HW

### **Bankers**

Triodos Bank	Brunel House, 11 The Promenade, Bristol, BS8 3NN
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## **Eco-Congregation Scotland**

### **Report and Financial Statements for the year ended 31 December 2013**

The Directors present their annual report and financial statements for year ended 31 December 2013. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) and the Companies Act 2006 in preparing the Annual Report and Financial Statements of the Company.

## **Structure, Governance and Management**

### **Incorporation and Governing Document**

The Company was incorporated on 4th February 2010 and is limited by guarantee. The Company is constituted by its Memorandum and Articles of Association and is recognised as a Charity for tax purposes.

### **Organisational Structure**

The structure of the Company consists of the Members and the Directors. Members who have been nominated by church congregations or church-related organisations ("Partner Members") have voting rights and, in particular, they elect people to serve as Directors and take decisions in relation to changes to the Articles of Association. The Directors generally control and supervise the activities of the Company and are responsible for monitoring its financial position.

### **Recruitment and Appointment of Directors**

Partner Members elect the Directors at each Annual General Meeting. Directors may appoint individuals to be Directors at other times. The maximum number of Directors is twelve. Any Director appointed since the previous AGM and one third of the other Directors retire each year. They may stand for re-election at the AGM but can only serve for a maximum of six years continuously. Employees of the Company may not be Directors. The Company is encouraging Partner Members to volunteer to be Directors bringing with them their varied experience and expertise.

### **Objectives and Activities**

The company's objects are:

- (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 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 congregations to support each other and local communities in developing environmental awareness and action; and
- (e) The promotion of religious or racial harmony through a demonstration that care for creation is an essential part of all faiths and by working with other faiths to promote this understanding.

The company was established on 4th February 2010 and subsequently registered as a charity with the Office of the Scottish Charity Regulator. The new charity builds on the work of the previous unincorporated association Eco-Congregation Scotland which was founded in 2001.

The company subsequently secured funding from the Scottish Government to develop a business plan and appoint a manager. Progress was rapid with the original two year business plan being largely achieved in 2011 and so a further business plan was developed and a further three year grant agreed with the Scottish Government.

The manager is now working to implement the new business plan which includes ensuring that Eco-Congregation Scotland is financially sustainable and resilient, that it is making a significant contribution to Scotland's carbon reduction targets and that it can continue to grow and develop. In particular, the plan will ensure that it has a secure and growing income from membership and other sources to put into effect its charitable objects.

## Eco-Congregation Scotland

### Report and Financial Statements for the year ended 31 December 2013 (cont'd)

#### Objectives and Activities (cont'd)

To meet the business plan, the Company seeks to:

- ensure that all participating congregations measure and seek to reduce their carbon footprints,
- encourage all eco-congregations to actively participate in the Scottish Government public engagement strategy on climate change,
- grow membership and the number of participating congregations to a target of 400 congregations,
- grow income from church denominations and related church funds,
- generate an income stream from congregations, and
- establish a supporters' scheme that allows individuals, trusts and organisations to show support for the company with an appropriate fee structure that will help meet funding targets.

#### Achievements and Performance

The sixth Eco-Congregation Scotland Annual Gathering took place in Edinburgh on 20th April 2013 where the focus was on issues relating to food. The main speakers were David Atkinson who spoke on the current food Crisis and Rev Liz Henderson who spoke about the role of food in her own congregation.

Over 100 delegates met to celebrate the work of eco-congregations in Scotland, the continuing growth of the movement and to consider how we can help people in churches change their behaviour to reduce their environmental impact. The meeting also offered the opportunity to consider the continuing challenges posed by climate change: both practical and spiritual through workshops, addresses from knowledgeable speakers and informal information sharing. This will continue to be an annual event.

Membership of the charity now stands at 111 congregations. At the 2012 AGM, members approved the introduction of a fee structure from January 2013 under which congregations pay an annual membership fee of £100, £50 or nil according to their income.

The numbers of registered eco-congregations and award holders at the beginning and end of this accounting period were as follows.

Date	31/12/2012	31/12/2013
Number of registered eco-congregations	286	304
1st Awards	100	106
2 <sup>nd</sup> Awards	25	28
3 <sup>rd</sup> Awards	6	7
Members	119	111
Local Networks	16	18

This represents an increase of 4% in participating congregations and 10% in award holders. During the year we awarded two additional Continuing Awards to congregations who had held the third award for three years. In order to do this we developed new award criteria. We also revised our other award criteria and processes to make them clearer.

The number of local networks of eco-congregation churches increased from 16 to 18 during the year reflecting areas where more congregations have registered or become more active. These groups meet together for support, information exchange and to work on joint projects.

Our web site ([www.ecocongregationscotland.org](http://www.ecocongregationscotland.org)) and social media platforms continue to be important communication channels. During the year we discontinued our separate blog and made it part of our main web site.

Year	2012	2013
Web Site Page Views	24,232	27,863
Unique Visitors	5,368	7,430

Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund (SCIAF). Both organisations provided funding during the year and our joint work has included the writing of new materials (SCIAF) and holding a series of joint climate change road shows (Christian Aid). The charity has continued to play an active role in the Stop Climate Chaos Scotland Coalition.

In May 2013, the charity took part in the Heart and Soul event in Edinburgh that was organised by the Church of Scotland with over 8,000 attendees.

## **Eco-Congregation Scotland**

### **Report and Financial Statements for the year ended 31 December 2013 (cont'd)**

#### **Financial Review**

The Company's operations continue to be financially supported to a substantial degree by donations from sponsoring organisations including donated services. The latter increased significantly during 2013 following the establishment of the post of Environmental Chaplain whose employment costs are funded by the United Reformed Church and whose housing costs are mostly funded by the Church of Scotland. The Scottish Episcopal Church also provided £5,000 of funding for this post.

During 2013, the Company again benefitted from a Scottish Government grant that provides up to £50,000 per year payable over the financial years up to 2014-15.

The Company received a donation of £3,000 from Scottish Catholic International Aid Fund (2012 £3,000), a partnership organisation.

The Company also continues to benefit from the services of unpaid volunteers. The value to the Company of their time cannot be quantified but it is greatly appreciated.

#### **Unrestricted Funds**

Net income in the General Fund was £15,160 (2012 £4,445) before transfers of £19,209 (2012 £71) were made to other funds which resulted in a deficit of £4,049 (2012 surplus of £4,374).

The change in net income (before transfers) mainly arose from (a) consultancy costs of £15,498 being reallocated to the Local & Network Support Fund that was established at the start of 2013 and (b) a reduction of £5,000 in donations from partnership organisations.

The increase in transfers arose from the requirement to cover the deficits arising during the 2013 in the Local & Network Fund (£7,040) and the Environmental Chaplaincy Fund (£12,169). The former amount reflected the difference between consultancy costs incurred and membership fees received.

#### **Restricted Funds**

**Business Development Fund** - This fund was set up for the business development project funded by the Scottish Government up to March 2012. The only activity in this fund in 2013 was the final year's depreciation of some computer equipment and the fund is now closed.

**2012/15 Development Fund** - This fund was established on 1 April 2012 to ring fence the expenditure associated with a new Scottish Government grant of up to £50,000 per year payable over the financial years 2012-13, 2013-14 and 2014-15. Eligible expenditure in fiscal year 2013-14 is currently running very close to the maximum level of the grant and any deficit will be covered by a transfer from the General Fund.

**Module Revision Fund** - The ongoing redevelopment of modules for the use of member congregations is a key aspect of the work of the Company which is grateful to the Scottish Episcopal Church for having provided a grant specifically for that work.

**Local & Network Support Fund** - Income of £8,430 included subscriptions of £7,960 for 2013 while expenditure of £15,470 was mostly in respect of consultancy services. The deficit of £7,040 was covered by a transfer from the General Fund.

**Environmental Chaplaincy Fund** - Income comprised donated services of £21,250 (United Reformed Church) and £10,000 (Church of Scotland) and a donation of £5,000 from the Scottish Episcopal Church. Expenditure (other than that provided by donated services) consisted of £10,940 for one-off housing refurbishment costs and running costs of £6,229. The resulting deficit of £12,169 was covered by a transfer from the General Fund.

#### **Reserves Policy**

Although the Company has not yet established a formal reserves policy, its cashflow requirements are kept under constant review and the Directors monitor the Company's medium and longer term funding requirements in the context of its planned activities.

## Eco-Congregation Scotland

### Report and Financial Statements for the year ended 31 December 2013 (cont'd)

#### Statement of Directors' Responsibilities

The Directors (who are also the Trustees of the Charity) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Directors are required to:

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

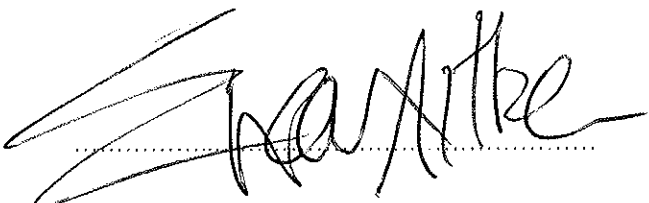
The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors 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.

The Directors' Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### Approval

This report was approved by the Board of Directors and Trustees on 19th February 2014 and signed on its behalf by:



Rev Ewan Aitken

Chair

Date: 19 Feb 14

## Eco-Congregation Scotland

### Report and Financial Statements for the year ended 31 December 2013

#### Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2013 which are set out on pages 9 to 16.

#### Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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 view given by 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)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.

Examiner: Sarah Hollis

Date: 20/2/14

Sarah Hollis, CA  
Hollis Accounting Limited  
3 Melville Crescent, Edinburgh, EH3 7HW



# Eco-Congregation Scotland

## Report and Financial Statements for the year ended 31 December 2013

### Statement of Financial Activities

		Unrestricte Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
<b><u>Incoming Resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	1	39,625	95,872	135,496	90,565
Activities for generating funds	1	-	-	-	-
Investment income	1	16	-	16	6
<b>Incoming resources from charitable activities</b>		-	-	-	-
<b>Other incoming resources</b>		-	-	-	-
<b><u>Total Incoming Resources</u></b>		<u>39,641</u>	<u>95,872</u>	<u>135,512</u>	<u>90,571</u>
<b><u>Resources Expended</u></b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	2 & 3	7,200	49,779	56,979	42,870
Fundraising trading costs	2	-	-	-	-
Investment management costs	2	38	-	38	38
<b>Charitable activities</b>	2 & 3	16,990	64,676	81,666	43,382
<b>Governance costs</b>	2	215	1,330	1,545	787
<b>Other resources expended</b>	2	37	-	37	-
<b><u>Total Resources Expended</u></b>		<u>24,481</u>	<u>115,785</u>	<u>140,265</u>	<u>87,077</u>
<b>Net incoming/outgoing resources before transfers</b>		15,160	( 19,913)	( 4,753)	3,494
<b>Transfers between funds</b>	11	( 19,209)	19,209	-	-
<b>Net incoming/outgoing resources before other recognised gains and losses</b>		( 4,049)	( 704)	( 4,753)	3,494
<b>Gain/Loss on revaluation of investments</b>		-	-	-	-
<b>Net movement in funds</b>		( 4,049)	( 704)	( 4,753)	3,494
<b>Total funds brought forward</b>	11	11,036	2,274	13,310	9,816
<b><u>Total funds carried forward</u></b>	11	<u>6,988</u>	<u>1,570</u>	<u>8,558</u>	<u>13,310</u>

**Eco-Congregation Scotland**  
**Report and Financial Statements for the year ended 31 December 2013**

**Balance Sheet**

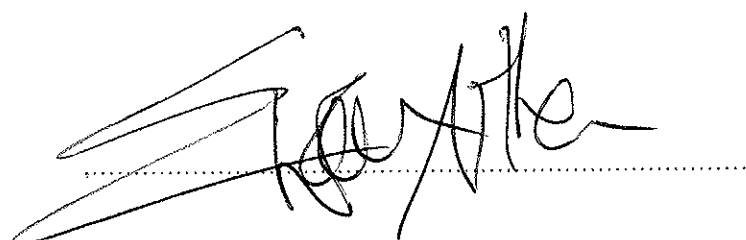
<u>At 31 December</u>		2013		2012	
		£	£	£	£
	<u>Note</u>				
<b>Fixed Assets</b>					
Tangible Fixed assets	6	-		639	
Investments	7	nil		nil	
			-	<u>639</u>	639
<b>Current Assets</b>					
Debtors	8	8,877		14,389	
Bank and cash		<u>7,078</u>		<u>4,731</u>	
		15,955		19,120	
<b>Creditors</b>					
Accruals	9	7,397		6,449	
Loans	9	-		-	
		<u>7,397</u>		<u>6,449</u>	
<b>Net Current Assets</b>			8,558		12,672
<b>Net Assets</b>			<u>8,558</u>		<u>13,310</u>
<b>Unrestricted Funds</b>	11				
General funds (excl designated)		6,988		11,036	
Designated funds		<u>-</u>		<u>-</u>	
			6,988		11,036
<b>Restricted Funds</b>	11		1,570		2,274
<b>Total Funds</b>	11		<u>8,558</u>		<u>13,310</u>

For the year ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Directors and authorised for issue on 19th February 2014 and signed on their behalf by:



Rev Ewan Aitken

Chair

## **Eco-Congregation Scotland**

### **Report and Financial Statements for the year ended 31 December 2013**

#### **Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of preparation**

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

#### **Funds**

Funds are classified according to the following definitions.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the funds.

The Company has no endowment funds and no designated unrestricted funds.

#### **Incoming resources**

All donations, grants, legacies and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which each is made and when the amount can be quantified with reasonable certainty. They are brought into the accounts at their market value to the charity. Tax recoveries for Gift Aid are recognised in the same period as the corresponding donations are received.

#### **Resources expended**

Expenditure and any interest on loans is recognised on an accruals basis as the liability is incurred.

#### **Tangible fixed assets**

Tangible fixed assets costing in excess of £1,000 (2012 £400) that have a value to the Company for greater than one year are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Office equipment, fixtures & fittings	3 years
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#### **Investments**

The charity has no investments other than bank deposits and hence there are no realised or unrealised gains or losses.

#### **Taxation**

The Company is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

## Eco-Congregation Scotland

### Notes to the Financial Statements for the year ended 31 December 2013

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
<b>1 Incoming Resources from Generated Funds</b>				
<b>Voluntary Income</b>				
Donations from Sponsoring & Partnership Organisations	14,000	5,000	19,000	18,000
Grants	-	51,192	51,192	46,580
Membership Fees (from 2013)	-	7,960	7,960	-
Other Donations	1,412	395	1,807	1,865
Gift Aid Tax Recovery	213	75	288	120
Donated Services (see note 4)	24,000	31,250	55,250	24,000
	<u>39,625</u>	<u>95,872</u>	<u>135,496</u>	<u>90,565</u>
<b>Activities for Generating Funds</b>				
Fund Raising Events	-	-	-	-
<b>Investment Income</b>				
Bank Interest	16	-	16	6
	<u>16</u>	<u>-</u>	<u>16</u>	<u>6</u>
<b>Total</b>	<u>39,641</u>	<u>95,872</u>	<u>135,512</u>	<u>90,571</u>
<b>2 Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Costs of Generating Voluntary Income (note 3)	7,200	49,779	56,979	42,870
Fundraising Trading Costs	-	-	-	-
Bank Charges	38	-	38	38
	<u>7,238</u>	<u>49,779</u>	<u>57,017</u>	<u>42,908</u>
<b>Charitable Activities (note 3)</b>	<u>16,990</u>	<u>64,676</u>	<u>81,666</u>	<u>43,382</u>
<b>Governance Costs</b>				
Legal Fees	-	540	540	-
Board Meetings	215	22	237	207
Independent Examiner's Fee	-	460	460	300
OSCR	-	-	-	-
HMRC	-	-	-	-
Companies Act Compliance	-	13	13	-
SCVO Membership, Data Protection etc	-	295	295	280
AGM & Annual Report	-	-	-	-
	<u>215</u>	<u>1,330</u>	<u>1,545</u>	<u>787</u>
<b>Other Resources Expended</b>	<u>37</u>	<u>-</u>	<u>37</u>	<u>-</u>
<b>Total</b>	<u>24,481</u>	<u>115,785</u>	<u>140,265</u>	<u>87,077</u>

**Eco-Congregation Scotland**  
**Notes to the Financial Statements for the year ended 31 December 2013**

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
<b>3 Support Costs</b>				
<b>Administration Costs</b>				
Office Rent	-	2,400	2,400	2,400
Insurance	-	287	287	287
Website	-	148	148	85
Publicity	-	263	263	1,114
Office supplies	-	123	123	-
Telecomms & IT costs (chaplaincy)	-	936	936	-
Travel, Parking & Subsistence	-	1,091	1,091	1,485
Travel, Parking & Subsistence (chaplaincy)	-	1,004	1,004	-
Event Expenses (excl AGM)	40	2,299	2,339	1,506
Awards	-	-	-	1,217
Conferences	150	311	461	203
Depreciation	-	639	639	639
Donated Services (see note 4)	24,000	-	24,000	24,000
	<u>24,190</u>	<u>9,499</u>	<u>33,689</u>	<u>32,935</u>
<b>Employment Costs</b>				
Net Salary	-	22,240	22,240	20,776
Employer NIC	-	3,583	3,583	3,342
Employer Pension	-	3,360	3,360	3,155
Employee NI, PAYE & Pension	-	11,364	11,364	10,776
Payroll Services	-	131	131	416
Recruitment	-	188	188	21
Training	-	-	-	900
Housing Costs (Chaplaincy)	-	17,342	17,342	-
Donated Services (Chaplaincy)	-	21,250	21,250	-
Donated Services (Chaplaincy housing)	-	10,000	10,000	-
	<u>-</u>	<u>89,458</u>	<u>89,458</u>	<u>39,386</u>
<b>Consultancy Costs</b>				
Consultancy Fees	-	13,390	13,390	12,188
Telecomms	-	536	536	614
Travel, Parking & Subsistence	-	1,548	1,548	1,126
Postage	-	24	24	3
	<u>-</u>	<u>15,498</u>	<u>15,498</u>	<u>13,931</u>
<b>Total</b>	<u>24,190</u>	<u>114,455</u>	<u>138,645</u>	<u>86,252</u>
<b>Attribution of Support Costs</b>				
Costs of Generating Voluntary Income	7,200	49,779	56,979	42,870
Charitable Activities	16,990	64,676	81,666	43,382
	<u>24,190</u>	<u>114,455</u>	<u>138,645</u>	<u>86,252</u>

**Eco-Congregation Scotland**  
**Notes to the Financial Statements for the year ended 31 December 2013**

<b>4 Staff Costs and Numbers</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Salaries and Wages	33,604	31,552
Employer Social Security Payments	3,583	3,342
Employer Pension Contributions	<u>3,360</u>	<u>3,155</u>
Total staff costs	<u><u>40,547</u></u>	<u><u>38,049</u></u>

A full time project manager was appointed on 13 December 2010 in order to develop the business plan. No other members of staff were employed during the period. Full time members of staff are entitled to join a defined contribution pension scheme and the company pays employer contributions if the employee makes pension contributions.

Donated Services were provided on a full-time basis by the Environmental Chaplain, an employee of The United Reformed Church. The value of these services has been assessed to be £2,500 per calendar month from 15 April 2013 onwards. The value appears in the financial statements both as income (donated services received) and as expenditure (cost of donated services).

Donated Services were provided on a part-time basis by employees of The Church of Scotland. The value of these services has been assessed to be £2,000 per calendar month from February 2010 onwards. The value appears in the financial statements both as income (donated services received) and as expenditure (cost of donated services).

**5 Directors' Remuneration and Related Party Transactions**

No Directors received any remuneration during the year.

The following Directors were reimbursed for travel expenses incurred during the year:- Ewan Aitken £454.01 (2012 £154.06), Alan Werritty £265.87 (2012 £27.50), Alison Boyes £56.80 (2012 £200.20), Malcolm Rooney £74.50 (2012 nil), John Butterfield £18.80 (2012 £333.80), Rosemary Hoskins £55.35 (2012 £nil) and Sheena Wurthmann £16.60 (2012 £nil). The total was £941.93 (2012 £287.18 ).

No Director or a person related to a Director had any personal interest in any contract or transaction entered into by the Company during the year.

**6 Tangible Fixed Assets**

The Company holds the following tangible fixed assets whose net book value reduced to zero by 31 December 2013. The depreciation policy is described in the Accounting Policies.

	<b>Buildings</b>	<b>Capital Equipment</b>	<b>Total</b>
<b>Cost</b>			
At 31 December 2012	-	1,917	1,917
less items then fully depreciated	-	-	-
less disposals in 2013	<u>-</u>	<u>-</u>	<u>-</u>
	-	1,917	1,917
plus additions in year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2013	<u><u>-</u></u>	<u><u>1,917</u></u>	<u><u>1,917</u></u>
<b>Accumulated Depreciation</b>			
At 31 December 2012	-	1,278	1,278
less items then fully depreciated	-	-	-
less disposals in 2013	<u>-</u>	<u>-</u>	<u>-</u>
	-	1,278	1,278
plus charge for year (see note 3)	<u>-</u>	<u>639</u>	<u>639</u>
At 31 December 2013	<u><u>-</u></u>	<u><u>1,917</u></u>	<u><u>1,917</u></u>
<b>Net Book Value</b>			
At 31 December 2012	-	639	639
Change in year	<u>-</u>	<u>639</u>	<u>639</u>
At 31 December 2013	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**7 Investments**

The Company holds no investments nor has it acquired or disposed of any.

**Eco-Congregation Scotland**

**Notes to the Financial Statements for the year ended 31 December 2013**

<b>8 Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Grants Due	8,629	9,228
Gift Aid Tax Refund Due	248	160
Donation Due in Year	-	5,000
Interest	0	0
	<u>8,877</u>	<u>14,389</u>

<b>9 Creditors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Accrued Expenditure	2,193	1,396
Bank Charges	4	2
	<u>2,197</u>	<u>1,399</u>
Prepayments of Membership Fees	5,200	5,050
	<u>7,397</u>	<u>6,449</u>

**10 Analysis of Net Assets Among Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-
Investments	nil	nil	-
Current Assets	6,992	8,963	15,955
	<u>6,992</u>	<u>8,963</u>	<u>15,955</u>
less Creditors	4	7,393	7,397
<b>Net assets at 31 December</b>	<u>6,988</u>	<u>1,570</u>	<u>8,558</u>

**11 Movements in Funds**

	<b>At 1 Jan</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>At 31 Dec</b>
	<b>2013</b>	<b>Resources</b>	<b>Resources</b>	<b>Resources</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
2012/15 Development Fund	-	51,192	51,192	-	0
Business Plan Development Fund	639	-	639	-	0
Environmental Chaplaincy Fund	-	36,250	48,419	12,169	-
Local & Network Support Fund	-	8,430	15,470	7,040	-
Module Revision Fund	1,635	-	65	-	1,570
	<u>2,274</u>	<u>95,872</u>	<u>115,785</u>	<u>19,209</u>	<u>1,570</u>
<b>Unrestricted funds</b>					
General Fund	11,036	39,641	24,481	( 19,209)	6,988
Designated Funds (none)	-	-	-	-	-
	<u>11,036</u>	<u>39,641</u>	<u>24,481</u>	<u>( 19,209)</u>	<u>6,988</u>
<b>Total funds</b>	<u>13,310</u>	<u>135,512</u>	<u>140,265</u>	<u>-</u>	<u>8,558</u>

## Eco-Congregation Scotland

### Notes to the Financial Statements for the year ended 31 December 2013

#### 12 Description of Funds

##### Purposes of Restricted Funds

**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.

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

**2012/15 Development Fund:** This fund was established 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.

**Module Revision Fund:** This fund was established to ring fence the expenditure associated with the revision of the ECS modules used by member congregations for which the Scottish Episcopal Church provided a grant.

**Business Plan Development Fund:** This fund was established to ring fence the expenditure associated with the original business plan development project that concluded on 31 March 2012. The fund is now closed.

##### Purposes of Unrestricted Funds

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

There are no other unrestricted funds and no designated funds.

##### Purposes of Endowment Funds

There are no endowment funds.