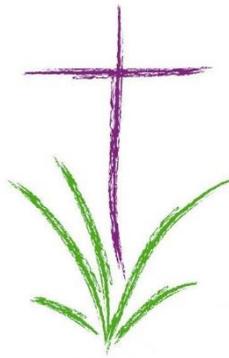


Eco-Congregation Scotland



Company No: SC372366

Charity No: SC041287

**Report and Financial Statements for the
year ended 31 December 2014**

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014

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Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014

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

Sheena Wurthmann (Chair)
Alan Werritty (Deputy Chair)
Ewan Aitken
Philip Blackledge
Philippa Bonella
Bill Craigie
Rosemary Hoskins
Alan Kennedy
Mark Kirkbride appointed 20/03/2014
Malcolm Rooney
Elizabeth South appointed 20/03/2014
Mary Sweetland appointed 13/08/2014

Other Directors who served

Alison Boyes resigned 20/03/2014

Principal Office-bearers

Chair and Convener Sheena Wurthmann
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

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014

The Directors present their annual report and financial statements for year ended 31 December 2014. 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.

In 2011 the company secured two years' funding from the Scottish Government to develop a business plan and appoint a manager. Upon its successful completion, the funding was extended for a further three years to 31 March 2015. Discussions are currently under way with the Scottish Government with a view to obtaining a further one year extension.

The manager is continuing to implement the 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.

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.

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014 (cont'd)

Objectives and Activities (cont'd)

In February 2014 the Board adopted the following values, vision and mission statement. This had been developed during the previous twelve months after consultation with stakeholders including members, supporters, staff and trustees.

Our Vision

A Scotland that cares for God's creation, now and forever.

Our Values

- We care passionately for God's creation
- We are a faith based movement
- We are rooted in local groups of Christians
- We work co-operatively with each other and with others who care about the environment
- We encourage transformational change at individual, community and national levels

Our Mission

- In prayer, worship and conversation we discover what it means to care for God's creation
- We put that care into action individually, locally, nationally and globally, desiring to live justly in a transformed world
- We commit ourselves to campaigning on urgent threats to the web of life in our vulnerable world

Achievements and Performance

The seventh Eco-Congregation Scotland Annual Gathering took place in Edinburgh on 29th March 2014 where the theme was energy - in all its forms. The main speaker was John Ashton who spoke on subjects as diverse as fracking and St Cuthbert.

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 127 congregations. Congregations pay an annual membership fee of £100, £50 or nil according to their income. This raises over £5,000 per year which is used to provide support to congregations at a local level.

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

Date	31/12/2013	31/12/2014
Number of registered eco-congregations	304	320
1st Awards	106	118
2 nd Awards	28	32
3 rd Awards	7	7
Members	111	127
Local Networks	18	19

This represents an increase of 5% in participating congregations and 11% in award holders. We continue to review our award criteria and application processes.

The number of local networks of eco-congregation churches increased from 18 to 19 during the year. These groups meet together for support, information exchange and to work on joint projects. Network leaders met together in September for training and support.

Our web site (www.ecocongregationscotland.org) and social media platforms continue to be important communication channels. During the year we moved to a new email based newsletter system which is achieving a good response rate and has over 1,100 subscribers.

Year	2013	2014
Web Site Page Views	27,863	31,854
Unique Visitors	7,430	8,953

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 April 2014, the charity organised an event at the Edinburgh International Science Festival on faith and the environment. In May the charity again took part in the Heart and Soul event in Edinburgh that was organised by the Church of Scotland.

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014 (cont'd)

Financial Review

The Company's operations continue to be financially supported to a substantial degree by donations from sponsoring organisations including those supporting the post of Environmental Chaplain that was established during 2013.

During 2014, 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. Discussion are ongoing about extending that funding beyond March 2015.

The Company received donations from partnership organisations. Christian Aid provided £10,000 which comprised £5,000 for 2014 and £5,000 delayed from 2013. Scottish Catholic International Aid Fund provided £3,000 (2013 £3,000).

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 (before transfers) was £25,233 (2013 £15,160) with the increase reflecting the delayed 2013 contribution of £5,000 from Christian Aid being accounted for 2014. Transfers of £8,915 (2013 £19,209) were made to cover shortfalls in other funds (see below) which resulted in an overall surplus in the year in the General Fund of £16,318 (2013 deficit of £4,049).

Restricted Funds

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 the fiscal year 2014-15 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 £7,900 (2013 £8,430) was entirely from member subscriptions (2013 £7,960) while expenditure of £16,632 (2013 £15,470) was mostly in respect of consultancy services. The deficit of £8,732 (2013 £7,040) was covered by a transfer from the General Fund.

Environmental Chaplaincy Fund - Income of included donated services of £30,000 from the United Reformed Church (2013 £21,250) and £12,000 from the Church of Scotland (2013 £10,000) with the increases reflecting the fact that the Chaplain was in post for only part of 2013. The Scottish Episcopal Church made a donation of £7,000 (2013 £5,000) for this work. Expenditure (other than that provided by donated services) consisted of £7,183 for running costs (2013 £6,229) with no major housing refurbishment costs (2013 £10,940). The resulting deficit of £183 (2013 £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. The Company has taken action to ensure that expenditure in the General Fund could be cut in the event of it being unsuccessful in obtaining further funding from the Scottish Government after 31 March 2015.

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014 (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 18th February 2015 and signed on its behalf by:

Sheena Wurthmann

Date: *18 Feb 2015*

Sheena Wurthmann

Chair and Convener

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2014 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: 19/2/15

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 2014

Statement of Financial Activities

		Unrestricte Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary income	1	49,892	105,403	155,296	135,496
Activities for generating funds	1	-	-	-	-
Investment income	1	22	-	22	16
Incoming resources from charitable activities		-	-	-	-
Other incoming resources		-	-	-	-
<u>Total Incoming Resources</u>		<u>49,914</u>	<u>105,403</u>	<u>155,318</u>	<u>135,512</u>
<u>Resources Expended</u>					
Costs of generating funds					
Costs of generating voluntary income	2 & 3	7,200	48,249	55,449	56,979
Fundraising trading costs	2	-	-	-	-
Investment management costs	2	40	-	40	38
Charitable activities	2 & 3	17,211	65,461	82,672	81,666
Governance costs	2	230	803	1,033	1,545
Other resources expended	2	-	-	-	37
<u>Total Resources Expended</u>		<u>24,681</u>	<u>114,513</u>	<u>139,195</u>	<u>140,265</u>
Net incoming/outgoing resources before transfers		25,233	(9,110)	16,123	(4,753)
Transfers between funds	11	(8,915)	8,915	-	-
Net incoming/outgoing resources before other recognised gains and losses		16,318	(195)	16,123	(4,753)
Gain/Loss on revaluation of investments				-	-
Net movement in funds		16,318	(195)	16,123	(4,753)
Total funds brought forward	11	6,988	1,570	8,558	13,310
<u>Total funds carried forward</u>	11	<u>23,306</u>	<u>1,375</u>	<u>24,681</u>	<u>8,558</u>

Eco-Congregation Scotland
Report and Financial Statements for the year ended 31 December 2014

Balance Sheet

<u>At 31 December</u>		2014		2013	
		£	£	£	£
	<u>Note</u>				
Fixed Assets					
Tangible Fixed assets	6	nil		nil	
Investments	7	nil		nil	
		-		-	
Current Assets					
Debtors	8	13		8,877	
Bank and cash		34,549		7,078	
		34,562		15,955	
Creditors					
Accruals	9	9,880		7,397	
Loans	9	-		-	
		9,880		7,397	
Net Current Assets			24,681		8,558
Net Assets			<u>24,681</u>		<u>8,558</u>
Unrestricted Funds	11				
General funds (excl designated)		23,306		6,988	
Designated funds		-		-	
			23,306		6,988
Restricted Funds	11		1,375		1,570
Total Funds	11		<u>24,681</u>		<u>8,558</u>

For the year ended 31 December 2014 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 18th February 2015 and signed on their behalf by:

Sheena Wurthmann

Sheena Wurthmann
Chair and Convener

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2014

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).

The Directors have assessed the Charity's ability to continue as a going concern particularly given the uncertainty associated with ongoing grant funding from the Scottish Government. They have developed a cost-cutting contingency plan in the event of the loss of that funding and hence they have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these accounts.

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 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
---------------------------------------	---------

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 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
1 Incoming Resources from Generated Funds				
Voluntary Income				
Donations from Sponsoring & Partnership Organisations	24,000	7,000	31,000	19,000
Grants	(116)	48,503	48,388	51,192
Membership Fees	-	7,900	7,900	7,960
Other Donations	1,809	-	1,809	1,807
Gift Aid Tax Recovery	199	-	199	288
Donated Services (see note 4)	24,000	42,000	66,000	55,250
	<u>49,892</u>	<u>105,403</u>	<u>155,296</u>	<u>135,496</u>
Activities for Generating Funds				
Fund Raising Events	-	-	-	-
Investment Income				
Bank Interest	22	-	22	16
	<u>49,914</u>	<u>105,403</u>	<u>155,318</u>	<u>135,512</u>
Total				
2 Resources Expended				
Costs of Generating Funds				
Costs of Generating Voluntary Income (note 3)	7,200	48,249	55,449	56,979
Fundraising Trading Costs	-	-	-	-
Bank Charges	40	-	40	38
	<u>7,240</u>	<u>48,249</u>	<u>55,489</u>	<u>57,017</u>
Charitable Activities (note 3)	<u>17,211</u>	<u>65,461</u>	<u>82,672</u>	<u>81,666</u>
Governance Costs				
Legal Fees	-	-	-	540
Board Meetings	230	228	458	237
Independent Examiner's Fee	-	320	320	460
OSCR	-	-	-	-
HMRC	-	-	-	-
Companies Act Compliance	-	-	-	13
SCVO Membership, Data Protection etc	-	255	255	295
AGM & Annual Report	-	-	-	-
	<u>230</u>	<u>803</u>	<u>1,033</u>	<u>1,545</u>
Other Resources Expended	-	-	-	37
	<u>24,681</u>	<u>114,513</u>	<u>139,195</u>	<u>140,265</u>
Total				

Eco-Congregation Scotland
Notes to the Financial Statements for the year ended 31 December 2014

	Unrestrictive Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
3 Support Costs				
Administration Costs				
Office Rent	-	2,400	2,400	2,400
Council Tax	-	-	-	-
Heat, Light, Water & Cleaning	-	-	-	-
Insurance	-	287	287	287
Website	-	202	202	148
Publicity	-	1,296	1,296	263
Office supplies	-	15	15	123
Telecomms	-	28	28	-
Telecomms & IT costs (chaplaincy)	-	-	-	936
Travel, Parking & Subsistence	-	280	280	1,091
Travel, Parking & Subsistence (chaplaincy)	-	2,127	2,127	1,004
Postage	-	-	-	-
Event Expenses (excl AGM)	229	2,878	3,107	2,339
Awards	33	884	917	-
Conferences	150	45	195	461
Depreciation	-	-	-	639
Donated Services (see note 4)	24,000	-	24,000	24,000
	<u>24,411</u>	<u>10,442</u>	<u>34,854</u>	<u>33,689</u>
Employment Costs				
Net Salary	-	22,913	22,913	22,240
Employer NIC	-	1,667	1,667	3,583
Employer Pension	-	3,447	3,447	3,360
Employee NI, PAYE & Pension	-	11,553	11,553	11,364
Payroll Services	-	-	-	131
Recruitment	-	-	-	188
Training	-	-	-	-
Housing Costs (Chaplaincy)	-	5,056	5,056	17,342
Donated Services (Chaplaincy)	-	30,000	30,000	21,250
Donated Services (Chaplaincy housing)	-	12,000	12,000	10,000
	<u>-</u>	<u>86,636</u>	<u>86,636</u>	<u>89,458</u>
Consultancy Costs				
Consultancy Fees	-	14,300	14,300	13,390
Telecomms	-	517	517	536
Travel, Parking & Subsistence	-	1,789	1,789	1,548
Postage	-	25	25	24
Printing, copying & stationery	-	-	-	-
	<u>-</u>	<u>16,632</u>	<u>16,632</u>	<u>15,498</u>
Total	<u>24,411</u>	<u>113,710</u>	<u>138,122</u>	<u>138,645</u>
Attribution of Support Costs				
Costs of Generating Voluntary Income	7,200	48,249	55,449	56,979
Charitable Activities	17,211	65,461	82,672	81,666
	<u>24,411</u>	<u>113,710</u>	<u>138,122</u>	<u>138,645</u>

Eco-Congregation Scotland

Notes to the Financial Statements for the year ended 31 December 2014

4 Staff Costs and Numbers	2014	2013
	£	£
Salaries and Wages	34,466	33,604
Employer Social Security Payments	1,667	3,583
Employer Pension Contributions	3,447	3,360
Total staff costs	<u>39,580</u>	<u>40,547</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:- Sheena Wurthmann £31.45 (2013 £16.60), Alan Werritty nil (2013 £265.87), Alison Boyes £28.40 (2013 £56.80), Ewan Aitken nil (2013 £454.01), Mary Sweetland £63.50 (2013 nil), Malcolm Rooney £62.50 (2013 £74.50) and Rosemary Hoskins £59.00 (2013 £55.35). The total was £244.85 (2013 £941.93 including £18.80 for a former director).

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.

	Buildings	Capital Equipment	Total
Cost			
At 31 December 2013	-	1,917	1,917
less disposals in 2014	-	(927)	(927)
	-	990	990
plus additions in year	-	-	-
At 31 December 2014	-	990	990
Accumulated Depreciation			
At 31 December 2013	-	1,917	1,917
less disposals in 2014	-	(927)	(927)
	-	990	990
plus charge for year (see note 3)	-	-	-
At 31 December 2014	-	990	990
Net Book Value			
At 31 December 2013	-	-	-
Change in year	-	-	-
At 31 December 2014	-	-	-

7 Investments

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

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Notes to the Financial Statements for the year ended 31 December 2014

8 Debtors	2014	2013
	£	£
Grants Due	-	8,629
Gift Aid Tax Refund Due	10	248
Donation Due in Year	-	-
Bank Interest	3	0
	<u>13</u>	<u>8,877</u>

9 Creditors	2014	2013
	£	£
Accrued Expenditure	1,374	2,193
Bank Charges	4	4
	<u>1,378</u>	<u>2,197</u>
Prepayment of Membership Fees	4,700	5,200
Prepayment of Grant	3,803	-
	<u>9,880</u>	<u>7,397</u>

10 Analysis of Net Assets Among Funds

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	nil	nil	-
Investments	nil	nil	-
Current Assets	23,454	11,108	34,562
	<u>23,454</u>	<u>11,108</u>	<u>34,562</u>
less Creditors	148	9,732	9,880
Net assets at 31 December	<u>23,306</u>	<u>1,375</u>	<u>24,681</u>

11 Movements in Funds

	At 1 Jan	Incoming	Outgoing	Transfers	At 31 Dec
	2014	Resources	Resources	Resources	2014
	£	£	£	£	£
Restricted funds					
2012/15 Development Fund	-	48,503	48,503	0	-
Environmental Chaplaincy Fund	-	49,000	49,183	183	-
Local & Network Support Fund	-	7,900	16,632	8,732	-
Module Revision Fund	1,570	-	195	-	1,375
	<u>1,570</u>	<u>105,403</u>	<u>114,513</u>	<u>8,915</u>	<u>1,375</u>
Unrestricted funds					
General Fund	6,988	49,914	24,681	(8,915)	23,306
Designated Funds (none)	-	-	-	-	-
	<u>6,988</u>	<u>49,914</u>	<u>24,681</u>	<u>(8,915)</u>	<u>23,306</u>
Total funds	<u>8,558</u>	<u>155,318</u>	<u>139,195</u>	<u>-</u>	<u>24,681</u>

Eco-Congregation Scotland

Notes to the Financial Statements for the year ended 31 December 2014

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.

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.