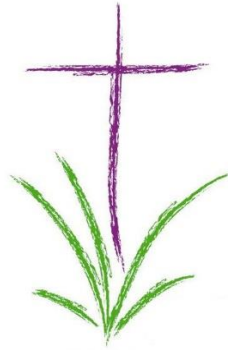


Eco-Congregation Scotland



Company No: SC372366

Charity No: SCO41287

Report and Financial Statements for the year ended 31 December 2015

Supported by:



**natural
scotland**
SCOTTISH GOVERNMENT



The Church of Scotland



**christian
aid**
SCIAF
Scottish Catholic International Aid Fund

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015

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Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015

The Directors present their annual report and financial statements for year ended 31 December 2015. 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

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 has benefitted from funding from the Scottish Government since 2011/12 to implement its business plan and provide for the appointment of a manager. This has been extended on two occasions most recently for 2015/16. Discussions are currently under way with the Scottish Government with a view to obtaining a further one year extension.

The manager in conjunction with the Directors is continuing to update and implement the business plan to ensure 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. There is a focus on diversifying its sources of income and increasing that from its membership in order 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
- grow membership and the number of participating congregations to a target of 400 congregations,
- grow income from church denominations and related church funds,
- grow the income stream from member congregations, and
- promote the newly-established monthly scheme that allows individuals and others to make regular donations to the

In February 2014 the Board adopted the following vision, values and mission statement after a period of 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
- We commit ourselves to campaigning on urgent threats to the web of life in our vulnerable world

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015 (cont'd)

Achievements and Performance

Annual Gathering

The eighth Eco-Congregation Scotland Annual Gathering took place in Falkirk on 25th April 2015. The speakers were Aileen McLeod MSP, Minister for Environment, Climate Change and Land Reform, Scottish Government and Kathy Galloway, Head of Christian Aid Scotland.

Over 100 delegates met to celebrate the continued growth of our movement and find out about the COP 21 UN climate change negotiations which would be taking place in Paris in December. The meeting also offered the opportunity to consider the continuing challenges posed by climate change: both practical and spiritual through workshops and informal information sharing. This will continue to be an annual event.

Climate Change Baton Relay

During 2015 we had made a wooden baton which was then passed between church congregations in Scotland carrying our message for Paris. The relay was launched by Aileen McLeod MSP, Minister for Environment, Climate Change and Land Reform at our Annual Gathering on 25th of April.

The baton visited over 280 churches and community groups and was seen by over 20,000 people. At the end of November, it was taken to the COP 21 UN climate change negotiations in Paris where it was presented to officials along with similar messages from other world church organisations. Further details are shown in the appendix at the end of this report.

Membership and Networks

There are currently 130 members of the charity. Member congregations pay a fee of £100, £50 or £nil depending on their income. These fees raise over £7,000 per year which is used to provide support to local congregations and area networks.

349 church congregations are currently registered as eco-congregations and taking part in our programme. This is 8.5% of all churches in Scotland and an increase of 9% over last year's figure of 320.

125 of these hold an Eco-Congregation Award in recognition of outstanding achievement. This is an increase of 6% over last year's 118. 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. The award is time limited for three years. 38 of these hold their second award and 8 their third award. There are a further three who have held an award for more than nine years and who are assessed every two years to retain their continuing award status.

21 local voluntary networks meet every two or three months to provide peer support. This is an increase of two compared to the previous year. We hold an annual training seminar for network leaders. This year, it was held in September and entitled "After Paris - What Happens Next?".

Our web site received 41,193 visits during the year and 11,689 unique visitors. This is an increase of 29% over the previous year. We expect digital delivery to be a focus of our future work.

Our monthly newsletter is sent by email to 1,169 subscribers. Our social media footprint continues to expand. We now have 489 Facebook followers and 621 followers on Twitter.

Partnerships and Projects

Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund. The charity has continued to play an active role in Stop Climate Chaos Scotland and took part in their campaigns "For The Love Of" and "Scotland's Climate March". We have also worked with WWF Scotland, producing a special churches brochure for Earth Hour and encouraging 130 congregations to take part in this international event.

We continue to work with Edinburgh University on a major research project "Caring for the Future

Through Ancestral Time: Engaging the Cultural and Spiritual Presence of the Past to Promote a Sustainable Future." This project is examining the effectiveness of the Eco-Congregation Scotland programme and how it relates to other environmental movements in Scotland.

Our environmental chaplaincy project, funded by the United Reformed Church as a "special categories ministry" has continued. As well as speaking at churches, the chaplain has coordinated the writing of material for Creation Time by an ecumenical writing group. This has been used by around 1,000 congregations in Scotland and further afield.

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015 (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 2015, the Company again benefitted from a Scottish Government grant that provides up to £50,000 per annum that was extended to cover the 2015/16 financial year. Discussions will shortly commence about a further extension to that funding.

The Company receives donations from partnership organisations. Christian Aid provided £2,000 (2014 £10,000 being £5,000 for each of 2013 & 2014). The Scottish Catholic International Aid Fund made no contribution during 2015 though an amount may yet be forthcoming (2014 £3,000).

During the year, the Company received two special donations. £2,306.81 came from the residual funds of the charity Vision 21 and £1,180 came from Action of Churches Together in Scotland as a contribution towards the cost of the Chair attending the COP 21 Climate Change Conference in Paris.

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 £20,266 (2014 £25,283) with the decrease reflecting the reduction in contributions from the partnership organisations. Transfers of £13,278 (2014 £8,915) were made to cover shortfalls in other funds (see below) which resulted in a surplus in the General Fund of £6,988 (2014 £16,368).

Restricted Funds

Development Fund - This fund was established on 1 April 2012 to ring fence the expenditure associated with Scottish Government grants of up to £50,000 per annum. Eligible expenditure in the fiscal year 2015/16 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 - No module redevelopment costs were incurred in 2015 but there are plans to adapt the modules for on-line use in 2016 which will make use of the balance of the grant from the Scottish Episcopal Church provided for that work.

Local & Network Support Fund - Income of £7,450 (2014 £7,900) was entirely from membership subscriptions while the increased expenditure of £20,317 (2014 £16,632) reflects the greater use of consultancy services but networks and members alike. The deficit of £12,867 (2014 £9,732) was covered by a transfer from the General Fund.

Environmental Chaplaincy Fund - Income included donated services of £30,000 (for employment costs) from the United Reformed Church and £12,000 from the Church of Scotland (for manse provision). The Scottish Episcopal Church made a donation of £7,000 for this work. All three amounts were at the same level as in 2014. Expenditure (other than that provided by donated services) consisted of £7,411 (2014 £7,183) for running costs. The resulting deficit of £411 (2014 £183) was covered by a transfer from the General Fund.

Investment Policy

The company has no investments. Its bank deposits are fully covered by the Financial Services Compensation Scheme.

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015 (cont'd)

Risk Management

The company intends establishing a formal Risk Management Policy during 2016. In the meantime it is focussing on the more immediate financial concerns described in the next two sections of the report which are then addressed in the following section on reserves.

Going Concern Basis

The Directors have assessed the company's ability to continue as a going concern particularly given the uncertainty associated with seeking grant funding from the Scottish Government on a year-by-year basis. They repeated the exercise carried out a year ago in similar circumstances and developed cost-cutting contingency plans in the event of the loss of that funding. Furthermore, the level of reserves is sufficient while the company either adapts to a "lower cost" way of working or succeeds in finding alternative funding. They therefore have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and continue to adopt the going concern basis of accounting in preparing these accounts.

Plans for Future Periods

The company has decided to recruit a part-time salaried member of staff as a programme coordinator to succeed the environmental consultant who has played such an important role helping congregations and networks even before the company was formed. The extra cost of providing for a handover period has been factored into the reserves policy. This should help current members and networks promote the benefits of membership to other congregations.

As stated elsewhere, the company continues to seek ways of diversifying its sources of income but many charities are not prepared to support projects that involve both faith-based organisations and those involved in the environment.

Reserves Policy

The policy has been developed on a fund-by-fund basis taking account of current levels of expenditure and possible future changes. Reserves are held in the General Fund as it is used to meet deficits in the restricted funds.

Development Fund reserves have been set to be £11,000 as this represents the employment and redundancy costs that would be incurred in respect of the manager's position from 31 March 2016 in the event of the Company being unsuccessful in obtaining further funding from the Scottish Government from that date.

Environmental Chaplaincy Fund reserves are only held in respect of expenditure not covered by donated services since these relate to the chaplain's employment by the United Reformed Church. The Company's policy is to hold a reserve of at least 6 months' such expenditure i.e. 50% of £7,411 = £3,706 as at 31 December 2015.

For the **Local & Network Support Fund**, the policy is to hold a reserve of at least 6 months' expenditure. As at 31 December 2015, that is 50% of £20,317 = £10,158. However, from this amount is deducted £5,700 of advance membership fees for 2016 that are not included in the 2015 accounts. The Directors wish to hold a further £2,000 to cover additional costs that may be incurred in 2016 during the handover period from the environmental consultant to the new part-time member of staff. The total reserve is therefore some £6,500.

No reserve is needed for the **Module Revision Fund** but its assets are not available to cover the reserves required in other funds.

General Fund expenditure in 2015 was £24,334 of which only £334 was not covered by donated services. The Company's policy is to hold a reserve equivalent to 6 months for the former but only 3 months for the latter recognising its increased stability. Six months' office cost charges of £1,200 are added in case these would no longer be met from the Scottish Government grant. The total is £167 + £6,000 + £1,200 = £7,367.

The total reserve required at 31 December 2015 based on the above policy is £28,573 while actual unrestricted reserves total £30,294.

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015 (cont'd)

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. It is recognised as a Charity for tax purposes.

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

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.

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)	Mark Kirkbride
Alan Werritty (Deputy Chair)	Richard Murray (appointed 25/04/2015)
Bill Craigie	Malcolm Rooney
Len Gregory (appointed 25/04/2015)	Elizabeth South
Alan Kennedy	Mary Sweetland

Other Directors who served

Ewan Aitken (resigned 25/04/2015)	Philippa Bonella (resigned 25/04/2015)
Philip Blackledge (resigned 25/04/2015)	Rosemary Hoskins (resigned 25/04/2015)

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 2015 (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 17th February 2016 and signed on its behalf by:

J. Sheena Wurthmann.....

Date: *17th February 2016*.....

Sheena Wurthmann

Chair and Convener

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2015 which are set out on pages 10 to 18.

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: 17/2/16

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 2015

Statement of Financial Activities

	<u>Note</u>	Unrestricted			Restricted			Total		
		Funds			Funds			Funds		
		2015			2015			2014		
		£			£			£		
<u>Income</u>										
Donations and Legacies	1	20,568	7,000	27,568	26,008	7,000	33,008			
Charitable Activities	1	24,000	99,391	123,391	23,884	98,403	122,288			
Other Trading Activities	1	-	-	-	-	-	-			
Investments	1	31	-	31	22	-	22			
Other	1	-	-	-	-	-	-			
		<u>44,599</u>	<u>106,391</u>	<u>150,991</u>	<u>49,914</u>	<u>105,403</u>	<u>155,318</u>			
<u>Expenditure</u>										
Cost of Raising Funds	2	53	-	53	40	-	40			
Charitable Activities	2	24,281	119,669	143,950	24,641	114,513	139,155			
		<u>24,334</u>	<u>119,669</u>	<u>144,003</u>	<u>24,681</u>	<u>114,513</u>	<u>139,195</u>			
Net incoming/outgoing resources before transfers		20,266	(13,278)	6,988	25,233	(9,110)	16,123			
Transfers between funds	12	<u>(13,278)</u>	<u>13,278</u>	<u>-</u>	<u>(8,915)</u>	<u>8,915</u>	<u>-</u>			
Net incoming/outgoing resources before other recognised gains and losses		6,988	(0)	6,988	16,318	(195)	16,123			
Gain/Loss on revaluation of investments	7	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
Net movement in funds		6,988	(0)	6,988	16,318	(195)	16,123			
Total funds brought forward	12	23,306	1,375	24,681	6,988	1,570	8,558			
<u>Total funds carried forward</u>	12	<u><u>30,294</u></u>	<u><u>1,375</u></u>	<u><u>31,669</u></u>	<u><u>23,306</u></u>	<u><u>1,375</u></u>	<u><u>24,681</u></u>			

Eco-Congregation Scotland
Report and Financial Statements for the year ended 31 December 2015

Balance Sheet

At 31 December

	<u>Note</u>	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £
Fixed Assets							
Tangible assets	6	nil	nil	nil	nil	nil	nil
Investments	7	nil	nil	nil	nil	nil	nil
		-	-	-	-	-	-
Current Assets							
Debtors	8	259	10,039	10,298	13	-	13
Cash at bank and in hand		30,045	(1,070)	28,975	23,441	11,108	34,549
		30,304	8,969	39,272	23,454	11,108	34,562
Liabilities							
Creditors falling due within one year	9	10	7,593	7,603	148	9,732	9,880
Net Current Assets		30,294	1,375	31,669	23,306	1,375	24,681
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets		30,294	1,375	31,669	23,306	1,375	24,681
Unrestricted Funds							
General funds (excl designated)	12			30,294			23,306
Designated funds				-			-
				30,294			23,306
Restricted Funds	12			1,375			1,375
Total Funds	12			31,669			24,681

For the year ended 31 December 2015 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 17th February 2016 and signed on their behalf by:

S. Sheena Wurthmann.....

Sheena Wurthmann
Chair and Convener

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015

Statement of Cash Flows

At 31 December

	<u>Note</u>	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £
Net Cash Used in Operating Activities	10	6,573	(12,178)	(5,605)	16,640	10,809	27,449
Cash Flows from Investing Activities							
Interest and Dividends	4	31	-	31	22	-	22
less Purchase of Fixed Assets	6	-	-	-	-	-	-
Proceeds from Sale of Investments	7	-	-	-	-	-	-
Net Cash Provided by Investing Activities		31	-	31	22	-	22
Cash Flows from Financing Activities							
Repayment of Borrowings		-	-	-	-	-	-
less Borrowings		-	-	-	-	-	-
Net Cash from Financing Activities		-	-	-	-	-	-
Change in Cash and Cash Equivalents in Year	total	6,604	(12,178)	(5,574)	16,662	10,809	27,471
Cash and Cash Equivalents Brought Forward	BS	23,441	11,108	34,549	6,779	299	7,078
Cash and Cash Equivalents Carried Forward	BS	30,045	(1,070)	28,975	23,441	11,108	34,549

Eco-Congregation Scotland

Report and Financial Statements for the year ended 31 December 2015

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.

Income

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.

Expenditure

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

A detailed analysis of Expenditure on Charitable Activities is provided in note 3. The allocation basis used for Support Costs and Governance Costs is as follows. It is based on approximate time allocations.

Governance Costs consist of the items listed including an allowance for company secretarial and other assistance of 5% of the total value of the Donated Services provided for administration.

Support Costs are taken to be 25% of the total costs for administration (including the associated donated services) and 10% of employment costs.

The sums shown in the administration and employment sections of the analysis exclude the amounts allocated to Governance and Support.

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 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £
1 Income						
Donations and Legacies						
Donations from Sponsoring & Partnership Organisations	13,000	7,000	20,000	24,000	7,000	31,000
Other Donations	7,140	-	7,140	1,809	-	1,809
Gift Aid Tax Recovery	429	-	429	199	-	199
	<u>20,568</u>	<u>7,000</u>	<u>27,568</u>	<u>26,008</u>	<u>7,000</u>	<u>33,008</u>
Charitable Activities						
Grants	-	49,941	49,941	(116)	48,503	48,388
Membership Fees	-	7,450	7,450	-	7,900	7,900
Donated Services for Chaplaincy (see note 4)	-	42,000	42,000	-	42,000	42,000
Other Donated Services (see note 4)	24,000	-	24,000	24,000	-	24,000
Fees for Goods & Services Provided	-	-	-	-	-	-
	<u>24,000</u>	<u>99,391</u>	<u>123,391</u>	<u>23,884</u>	<u>98,403</u>	<u>122,288</u>
Other Trading Activities						
Fund Raising Events	-	-	-	-	-	-
Investments						
Bank Interest	31	-	31	22	-	22
Other						
Other	-	-	-	-	-	-
Total	<u>44,599</u>	<u>106,391</u>	<u>150,991</u>	<u>49,914</u>	<u>105,403</u>	<u>155,318</u>
2 Expenditure						
Cost of Raising Funds						
Bank Charges	42	-	42	40	-	40
Administration Fees for Regular Giving	11	-	11	-	-	-
	<u>53</u>	<u>-</u>	<u>53</u>	<u>40</u>	<u>-</u>	<u>40</u>
Charitable Activities (see note 3)						
Administration	16,800	4,264	21,064	24,150	4,553	28,703
Employment	-	36,794	36,794	-	39,580	39,580
Chaplaincy	-	49,430	49,430	-	49,183	49,183
Membership Support	-	22,964	22,964	261	20,394	20,655
Governance	1,481	707	2,188	230	803	1,033
Support Costs	6,000	5,510	11,510	-	-	-
	<u>24,281</u>	<u>119,669</u>	<u>143,950</u>	<u>24,641</u>	<u>114,513</u>	<u>139,155</u>
Total	<u>24,334</u>	<u>119,669</u>	<u>144,003</u>	<u>24,681</u>	<u>114,513</u>	<u>139,195</u>

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Notes to the Financial Statements for the year ended 31 December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £
3 Analysis of Costs of Charitable Activities						
Administration						
Office Rent	-	1,800	1,800	-	2,400	2,400
Insurance	-	222	222	-	287	287
Website	-	76	76	-	202	202
Publicity & Printing	-	1,239	1,239	-	1,296	1,296
Office supplies	-	12	12	-	15	15
Telecomms & IT costs	-	-	-	-	28	28
Travel, Parking & Subsistence	-	635	635	-	280	280
Postage	-	84	84	-	-	-
Conferences & Subscriptions	-	196	196	150	45	195
Donated Services (Administration)	16,800	-	16,800	24,000	-	24,000
	<u>16,800</u>	<u>4,264</u>	<u>21,064</u>	<u>24,150</u>	<u>4,553</u>	<u>28,703</u>
Employment						
Net Salary	-	21,175	21,175	-	22,913	22,913
Employer NIC	-	1,581	1,581	-	1,667	1,667
Employer Pension	-	3,177	3,177	-	3,447	3,447
Employee NI, PAYE & Pension	-	10,591	10,591	-	11,553	11,553
Recruitment	-	270	270	-	-	-
	<u>-</u>	<u>36,794</u>	<u>36,794</u>	<u>-</u>	<u>39,580</u>	<u>39,580</u>
Chaplaincy						
Donated Services (Chaplaincy)	-	30,000	30,000	-	30,000	30,000
Donated Services (Chaplaincy housing)	-	12,000	12,000	-	12,000	12,000
Housing Costs (Chaplaincy)	-	5,748	5,748	-	5,056	5,056
Travel, Parking & Subsistence (chaplaincy)	-	1,682	1,682	-	2,127	2,127
	<u>-</u>	<u>49,430</u>	<u>49,430</u>	<u>-</u>	<u>49,183</u>	<u>49,183</u>
Membership Support						
Consultancy Fees	-	17,550	17,550	-	14,300	14,300
Telecomms & IT costs	-	572	572	-	517	517
Travel, Parking & Subsistence	-	2,154	2,154	-	1,789	1,789
Postage	-	41	41	-	25	25
Event Expenses (excl formal AGM)	-	1,976	1,976	229	2,878	3,107
Awards & Assessment Costs	-	671	671	33	884	917
	<u>-</u>	<u>22,964</u>	<u>22,964</u>	<u>261</u>	<u>20,394</u>	<u>20,655</u>
Governance						
Board Meetings	281	89	370	230	228	458
Independent Examiner's Fee	-	540	540	-	320	320
Companies Act Compliance	-	13	13	-	-	-
SCVO Membership, Data Protection etc	-	65	65	-	255	255
Donated Services (Administration)	1,200	-	1,200	-	-	-
	<u>1,481</u>	<u>707</u>	<u>2,188</u>	<u>230</u>	<u>803</u>	<u>1,033</u>
Support Costs						
Administration Costs	-	1,421	1,421	-	-	-
Donated Services	-	4,088	4,088	-	-	-
Employment Costs	6,000	-	6,000	-	-	-
	<u>6,000</u>	<u>5,510</u>	<u>11,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>24,334</u>	<u>119,669</u>	<u>144,003</u>	<u>24,681</u>	<u>114,513</u>	<u>139,195</u>

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Notes to the Financial Statements for the year ended 31 December 2015

4 Staff Costs & Numbers and Donated Services	2015	2014
	£	£
Salaries and Wages	31,766	34,466
Employer Social Security Payments	1,581	1,667
Employer Pension Contributions	3,177	3,447
Total staff costs	<u>36,524</u>	<u>39,580</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.

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.

Donated Services were also provided by the Church of Scotland through the provision of rent-free accommodation for the Environmental Chaplain. The value of these services has been assessed to be £1,000 per calendar month from 15 April 2013 onwards.

The value of all the above Donated Services 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 and accommodation expenses incurred during the year:- Sheena Wurthmann £734.74 (2014 £31.45), Alan Werritty £45.70 (2014 nil), Len Gregory £42.65 (2014 nil), Richard Murray £169.95 (2014 nil), Mary Sweetland nil (2014 £63.50), Malcolm Rooney nil (2014 £62.50) and Rosemary Hoskins £57.85 (2014 £59.00). The total was £1050.89 (2014 £244.85 including £28.40 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

Fixed assets have been fully depreciated. The company holds office equipment, fixtures and fittings which cost £990 which were depreciated at the start of the year by £990. There have been no movements during the year making the net book value at both the start and end of the year £nil.

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 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £
8 Debtors						
Grants Due	-	10,039	10,039	-	-	-
Gift Aid Tax Refund Due	71	-	71	10	-	10
Donation Due in Year	185	-	185	-	-	-
Bank Interest	3	-	3	3	-	3
	<u>259</u>	<u>10,039</u>	<u>10,298</u>	<u>13</u>	<u>-</u>	<u>13</u>
9 Creditors						
Accrued Expenditure	-	1,893	1,893	28	1,346	1,374
Administration Fees for Regular Giving	5	-	5	-	-	-
Bank Charges	5	-	5	4	-	4
	<u>10</u>	<u>1,893</u>	<u>1,903</u>	<u>32</u>	<u>1,346</u>	<u>1,378</u>
Prepayment of Membership Fees	-	5,700	5,700	-	4,700	4,700
Prepayment of Grant	-	-	-	116	3,687	3,803
	<u>10</u>	<u>7,593</u>	<u>7,603</u>	<u>148</u>	<u>9,732</u>	<u>9,880</u>
10 Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities						
Net Movement in Funds	6,988	(0)	6,988	16,318	(195)	16,123
Add back Depreciation Charge	-	-	-	-	-	-
Deduct Investment Income	(31)	-	(31)	(22)	-	(22)
Deduct Gains / (Losses) on Investments	-	-	-	-	-	-
Decrease / (Increase) in Debtors	(246)	(10,039)	(10,285)	200	8,664	8,864
Increase / (Decrease) in Creditors	(138)	(2,139)	(2,277)	144	2,340	2,483
Net Cash Used in Operating Activities	<u>6,573</u>	<u>(12,178)</u>	<u>(5,605)</u>	<u>16,640</u>	<u>10,809</u>	<u>27,449</u>
11 Analysis of Net Assets Among Funds	Unrestricted	Restricted	Total			
	£	£	£			
Fixed Assets	nil	nil	-			
Investments	nil	nil	-			
Current Assets	30,304	8,969	39,272			
	<u>30,304</u>	<u>8,969</u>	<u>39,272</u>			
less Creditors	10	7,593	7,603			
Net assets at 31 December	<u>30,294</u>	<u>1,375</u>	<u>31,669</u>			
12 Movements in Funds	At 1 Jan	Incoming	Outgoing	Transfers	At 31 Dec	
	2015	Resources	Resources		2015	
	£	£	£	£	£	
Restricted funds						
Development Fund	-	49,941	49,941	-	(0)	
Environmental Chaplaincy Fund	-	49,000	49,411	411	(0)	
Local & Network Support Fund	-	7,450	20,317	12,867	-	
Module Revision Fund	1,375	-	-	-	1,375	
	<u>1,375</u>	<u>106,391</u>	<u>119,669</u>	<u>13,278</u>	<u>1,375</u>	
Unrestricted funds						
General Fund	23,306	44,599	24,334	(13,278)	30,294	
Designated Funds (none)	-	-	-	-	-	
	<u>23,306</u>	<u>44,599</u>	<u>24,334</u>	<u>(13,278)</u>	<u>30,294</u>	
Total funds	<u>24,681</u>	<u>150,991</u>	<u>144,003</u>	<u>-</u>	<u>31,669</u>	

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Notes to the Financial Statements for the year ended 31 December 2015

13 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.

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 is used for the extension of the Scottish Government grant to the 2015/16 financial year.

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.

Eco-Congregation Scotland

Appendix : Baton Relay

Eco-Congregation Scotland took a baton to Paris, to express the demands of churches in Scotland that negotiators agree to a deal that promotes global climate justice. The baton, which passed around churches in Scotland throughout the summer of 2015, carried the hopes and aspirations of Christians across Scotland for climate justice to be central to any agreement reached at the conference. It visited over 280 churches and community groups and was seen by over 20,000 people.

Greyfriars Recycling of Wood made the baton for Eco-Congregation Scotland from recycled church furniture.



In November it was presented to First Minister Nicola Sturgeon at the Scottish Parliament when she met with Church leaders ahead of the Paris climate summit.



At the end of November, Eco-Congregation Scotland representatives joined pilgrims from all over the world in the French capital to urge world leaders to strike a deal on climate change. They took the baton to the COP 21 negotiations where it was presented to officials along with similar messages from other world church organisations.

The journey of the baton was made possible with generous financial support from the Church of Scotland, Christian Aid, Action of Churches Together in Scotland (ACTS), Wellington Church Glasgow and Virgin Trains East Coast.