

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2018	To	31	12	2018

Reference and administration details

Charity name	Eco-Congregation Scotland		
Other names charity is known by			
Registered charity number	SC041287		
Charity's principal address	121 George Street		
	Edinburgh	Postcode EH2 4YN	

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mary Sweetland	Chair		
2	Elizabeth South	Deputy Chair		
3	Alan Kennedy	Treasurer		
4	Sally Foster-Fulton			
5	Len Gregory			
6	Fintan Hurley		Appointed 28 Nov 218	
7	Mark Kirkbride			
8	Richard Murray			
9	Malcolm Rooney			
10	John Seenan			

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

Name	Dates acted if not for whole year
Norman Mckenzie Hutcheson	Resigned 28 April 2018

Structure, governance and management

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

APPENDIX 1

Objectives and activities

Charitable purposes

These are taken from the charity's SCIO constitution.

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

Summary of the main activities in relation to these objects

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

Achievements and performance

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

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

- The eleventh Eco-Congregation Scotland Annual Gathering took place in Edinburgh on 28 April 2018 with the theme of "Pass the Planet".
- 446 church congregations are currently registered as eco-congregations and taking part in our programme. This is 12% of all churches in Scotland and an increase of 7% over the previous year.
- Our 22 local networks have remained very active during 2018, supported by our programme coordinators. The networks' main focus is providing peer-to-peer support in practical activities, but this list also highlights some of their wide range of interests and projects.
- Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund, recognising the urgent need to address climate justice for many of the most disadvantaged communities in the world.
- We continue to be grateful for funding from the Scottish Government and are working with their emphasis on behaviour change at congregational and personal level, encouraging churches to seek Climate Challenge Fund support for community projects and holding Climate Conversations to discuss the impact of climate change over the coming decade.
- The charity has played an active role in Stop Climate Chaos Scotland and the Scottish Food Coalition.
- In 2018 the charity participated in Faith Action for Nature, a pilot project exploring partnership between RSPB Scotland and churches

APPENDIX 1

Financial review

Brief statement of the charity's policy on reserves

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

- **Development Fund** reserves have been set to be £5,000 to reflect the employment and redundancy costs and allow for an orderly wind down that would be incurred from 31 March 2019 in the event of ECS being unsuccessful in obtaining further funding from the Scottish Government from that date.
- **Environmental Chaplaincy Fund** reserves are held in order to build up funds of £10,000 to meet manse refurbishment costs in mid-2023 at the end of the new five-year rental agreement. Reserves have been set at £1,000 as we are six months into the new agreement.
- For the **Local & Network Support Fund**, the policy is to hold a reserve of at least 6 months' expenditure in the year to come and, at 31 December 2018, that is 50% of £20,000 = £10,000. Membership fees are not repayable, so no reserves are held in this connection.
- **General Fund** expenditure in 2018 was £25,499 but only £99 was neither for exceptional items nor covered by donated services. The policy is to hold a reserve of 3 months' donated services costs recognising their higher stability together with six months' office costs in case these would no longer be met from the Scottish Government grant. The total is £6,000 + £1,200 = £7,200.
- No reserve is held for the **Faith Action for Nature Fund** as the continued involvement of ECS will be dependent on other sources of funding.

The total reserve required at 31 December 2018 based on the above policy is £23,200. Actual unrestricted funds total £27,404. In addition, current assets exceed current liabilities by nearly £2,500.

Details of any deficit

The results for 2018 (deficit of £35,394) are significantly different from those in 2017 (surplus of £23,316). Here is a commentary on the main contributing factors to the change.

General Fund = £11,000 in 2018 for special employment costs incl associated fees. The reserving requirement for employment costs has reduced.

Development Fund = £19,000 difference caused by the timing of grants in 2017 and at the start of 2018. This is a "receipts & payments" reporting issue and not a real one as the fund's income is directly based on its expenditure which is why no transfer is needed from the General Fund at the year-end.

Local & Network Fund = £12,000 increase in employment costs for the second co-ordinator who was recruited in the knowledge that he would be paid out of accumulated reserves. A further £5,000 as the 2019 membership fees were not sought before the end of 2018 as they were 12 months ago.

Chaplaincy Fund = £13,000 difference comprising £12,000 for manse refurbishment costs when a new five-year lease was entered into and £1,000 for the relocation costs of the new chaplain.

The above differences between the two years total £60,000.

Of the items referred to above, the most significant recurring feature in 2019 will be the employment of the second co-ordinator.

Donated facilities and services (if any)

The charity is grateful for the support of the Church of Scotland and the United Reformed Church both of which provide staff that are key to the operation of the charity. It is also thankful for the help of volunteers in the congregations and networks.

APPENDIX 1

Other optional information

Annual Gathering

- The eleventh Eco-Congregation Scotland Annual Gathering took place in Edinburgh on 28 April 2018 with the theme of "Pass the Planet". Over 100 delegates met to celebrate the continued growth of our movement and consider intergenerational justice during Scotland's Year of Young People with key speakers including Scotland's youngest MSP Ross Greer, former Kirk Youth Moderator Hannah Mary Goodlad and Dr Ruth Valerio of Tearfund. The meeting offered the opportunity to consider the continuing challenges posed by climate change and the impact on future generations through workshops and informal information sharing. This will continue to be an annual event.

Partnerships and Projects

- Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund, recognising the urgent need to address climate justice for the most disadvantaged communities in the world.
- The charity has continued to play an active role in Stop Climate Chaos Scotland, campaigning for more ambitious carbon reduction targets in the new Climate Bill. Our chair Mary Sweetland was invited to give evidence at the Scottish Parliament committee of MSPs considering the Bill and impressed with her knowledge of adaptation particularly in rural areas, sharing her own experience and that of our eco-congregations and local networks in addressing climate change.
- The charity also became active in the Scottish Food Coalition with diverse groups across civic society supporting steps to make Scotland a "Good Food Nation", reflecting growing interest in environmental issues relating to food production and consumption along with churches' vital efforts to address food insecurity.
- We continue to be grateful for funding from the Scottish Government and are working with their emphasis on behaviour change at congregational and personal level, encouraging churches to seek Climate Challenge Fund support for community projects and holding Climate Conversations to discuss the impact of climate change over the coming decade.
- In 2018 the charity participated in Faith Action for Nature, a pilot project exploring partnership between RSPB Scotland and churches. Updates have been provided at the charity's Board meetings and through the consultation group that initially developed the project involving the charity, RSPB Scotland, the Church of Scotland, Scottish Episcopal Church, A Rocha and Earthbound Ventures. The project targeted specific participating churches in the Aberdeen, Edinburgh, Glasgow, Helensburgh & Lomond and Orkney network areas leading to greater engagement in the natural world, church grounds managed better for wildlife and more congregation members visiting local reserves.
- The European Christian Environmental Network (ECEN) recognised the Cowal Church Energy Project's success, improving energy efficiency in Argyll church buildings through installation of air source heating pumps, receiving a Roman Juriga Award for innovation at ECEN conference in Katowice, the Polish city hosting this year's COP24 global climate talks.
- Our environmental chaplaincy project, funded by the United Reformed Church as a "special categories ministry" has been extended following Rev'd Trevor Jamison's tenure of five years with the September induction of Rev'd David Coleman for a further five years. Both chaplains visited churches across Scotland throughout the year, met local networks and coordinated the writing of material for Creation Time by an ecumenical group. This latter task was supported this year by Miriam McHardy through additional resources with the material used by many congregations in Scotland and shared around the world. The chaplain has also begun work on a new priority, supporting denominations and colleges in training of ministers while encouraging an environmental focus in wider chaplaincy and ministry across all churches.

Activities, Membership and Networks

- 446 church congregations are currently registered as eco-congregations and taking part in our programme. This is 12% of all churches in Scotland and an increase of 7% over the previous year.
- 146 of these hold the Eco-Congregation Award in recognition of outstanding achievement. This is an increase of 7% over last year. The awards are assessed by independent assessors and designed to recognise achievement, affirm good practice that promotes or contributes to sustainability and witnesses to the importance of caring for creation. Our new, challenging award criteria introduced during the previous year has now resulted in 9 new bronze award holders, 13 progressing to silver and 3 securing gold, recognising a comprehensive commitment to the environment across their wider congregation and community.
- There are currently 108 full "members" of the charity who affirmed their support over 2018. Member congregations pay a fee of £100, £50 or £nil, depending on their turnover. These fees currently raise over £6,000 per year which is used to provide support to congregations at a local level, funding in part employment of our programme coordinators along with reserves retained over the previous three years for this purpose.

- 22 local voluntary networks of registered eco-congregations meet at regular points throughout the year to provide peer support. We hold training opportunities for our volunteer network leaders and encouraged them this year to share their own experiences in influencing the charity's plans to grow and develop our wider membership.
- Our monthly newsletter is sent by email to 1,340 subscribers, an increase of 4% over the previous year. Our website continues to be central to the delivery of our programme and is undergoing a refresh of resources and information. We have also engaged with a wider audience through social media, with 797 followers on Facebook and increasing interaction rates on Twitter.

Local Network Activity

- Our 22 local networks have remained very active during 2018, supported by our programme coordinators. The networks' main focus is providing peer-to-peer support in practical activities, but this list also highlights some of their wide range of interests and projects.
- Aberdeen : Organised well-attended visits to the Altens recycling plant and supported Cults Kirk's engagement with Aberdeen City Council on energy waste
- Angus and Dundee : Developed activities for wider Dundee Climate Action Network and encouraged Climate Challenge Fund applications from city congregations
- Ayrshire : Fisherton Parish hosted meetings for local congregations in South Ayrshire while Fairlie and Fullarton Parishes continue to be active in North Ayrshire
- Central Borders : Local churches responded positively to discussions on passive housing in Selkirk and ethical finance in Hawick
- Dumfries and Galloway : Dunscore Parish continues to lead locally, hosting award assessor training and engaging with groups and wider community at Dumfries environment fair
- East Lothian : Fresh engagement through Musselburgh Churches Together while St Anne's in Dunbar held a successful "Unwasted Day" with the local council and Surfers Against Sewage
- Edinburgh : Hosted "Before the Flood" film show in Saughtonhall and highlighted Granton Goes Greener's range of activities through its Climate Challenge Fund award
- Fife : Encouraged new interest among churches promoting Pilgrim Routes while Dalgety Parish hosted planning meetings with a view to relaunching network in West Fife
- Glasgow : Reorganised into two wider networks covering north and south of city and ran climate action workshop at Springburn Parish
- Helensburgh & Lomond : Held ecumenical Creationtide service in St Michael's Helensburgh and engaged with RSPB Scotland at Loch Lomond through Faith Action for Nature project
- Highland : Ness Bank hosted planning meetings and eco-congregations took part in Stop Climate Chaos climate action workshop in Inverness
- Moray : Meetings in Elgin, Forres and Fochabers, ending year with well-attended Caring for Creation presentation to joint Guilds in Burghead
- Orkney : Papay Parish hosted our Award assessor training and four congregations attended an introductory talk in Finstown on the charity's work and activities
- Perth : St Ninian's Cathedral highlighted single use plastic in receiving its Silver award from the charity and Aberfeldy Parish Church ended the year as our latest enthusiastic registration
- South Lanarkshire : Justice & Peace volunteer John Kane visited all Catholic parishes to raise awareness of climate change and encourage environmental action as eco-congregations
- West Lothian and Falkirk : Met in Uphall and Linlithgow to highlight community waste, transport and finance as key areas to change behaviour

APPENDIX 1

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mary Sweetland	Alan Kennedy
Position (e.g. Chair)	Chair	Treasurer
Date		

APPENDIX 2



Enter charity name below

Enter SC No. below

Eco-Congregation Scotland

SC041287

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2018		31	Dec	2018

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	17,639	44,000			61,639	68,702
Legacies	-	-			-	-
Grants	17,000	51,385			68,385	85,615
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	21	-			21	23
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	-	1,050			1,050	6,375
A1 Sub total	34,660	96,435	-	-	131,095	160,714
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-			-	-
Proceeds from sale of investments	-	-			-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	34,660	96,435	-	-	131,095	160,714
A3 Payments						
Expenses for fundraising activities	16	-			16	19
Gross trading payments	-	-			-	-
Investment management costs	42	-			42	42
Payments relating directly to charitable activities	26,762	137,136			163,898	136,747
Grants and donations	-	-			-	-
Governance costs:						
Audit / independent examination	-	570			570	474
Preparation of annual accounts	-	432			432	-
Legal costs	900	-			900	-
Other	-	630			630	116
A3 Sub total	27,720	138,769	-	-	166,489	137,398
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-			-	-
Purchase of investments	-	-			-	-
A4 Sub total	-	-	-	-	-	-
Total payments	27,720	138,769	-	-	166,489	137,398
Net receipts / (payments)	6,941	42,334	-	-	35,394	23,316
A5 Transfers to / (from) funds	(30,323)	30,323	-	-	-	-
Surplus / (deficit) for year	23,382	12,011	-	-	35,394	23,316

APPENDIX 2

Eco-Congregation Scotland

SC041287

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	49,888	12,909			62,797	39,481
	Surplus / (deficit) shown on receipts and payments account	(23,382)	(12,011)			(35,394)	23,316
						-	-
	Cash and bank balances at end of year	26,506	898	-	-	27,404	62,797

(Agree balances with receipts and payments account(s))

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Donations Due	General Fund	3,000	3,000	3,000
	Grants Due	Development Fund	676	676	256
	Gift Aid Tax Refund Due	General Fund	391	391	171
	Donation Due in Year	General Fund	-	-	-
	Bank Interest	General Fund	1	1	2
		Total		4,068	4,068

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accrued Expenditure	Local & Network Support Fund	277	398
	Accrued Expenditure	Development Fund	1,297	2,132
	Accrued Expenditure	General Fund	4	4
	Prepayment of Membership Fees	Local & Network Support Fund	-	5,025
	Prepayment of Grant	Development Fund	-	3,886
		Total		1,578

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

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

Signature	Print Name	Date of approval

APPENDIX 2

Eco-Congregation Scotland

SC041287

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

See Additional Analysis sheets 2 & 3.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
See description of Development Fund. The grant year runs from 1st April to 31st March.	Scottish Government	1	44,385
See description of Faith Action for Nature Fund.	Pump House Trust	1	3,000
		Total	47,385

C3a Trustee remuneration

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

X

Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£
Reimbursement of travel and accommodation costs	4	233

C5 Transactions with trustees and connected persons

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

C6 Other information

During the year a total of £410 (2017 : £370) was donated to the charity by Trustees. All of that contribution was made under Gift Aid and so the charity also benefitted from the corresponding tax recoveries.

APPENDIX 2

Eco-Congregation Scotland

SC041287

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donated Services : Church of Scotland (chaplains housing)	-	13,000			13,000	12,000
Donated Services : United Reformed Church (chaplains)	-	31,000			31,000	30,000
Donated Services : Church of Scotland (administration)	14,500	-			14,500	24,000
Other	3,139	-			3,139	2,702
Total	17,639	44,000	-	-	61,639	68,702

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government	-	44,385	44,385	64,615
Church of Scotland	11,000	-	11,000	11,000
Scottish Episcopal Church	-	7,000	7,000	7,000
Scottish Catholic International Aid Fund	3,000	-	3,000	-
Christian Aid	-	-	-	3,000
The Pump House Trust	3,000	-	3,000	-
Other	-	-	-	-
Total	14,000	54,385	68,385	85,615

reference reference - -

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership Fees	-	1,050			1,050	6,375
Total	-	1,050	-	-	1,050	6,375

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cost of Donated Services (Administration)	14,500	-			14,500	24,000
Cost of Donated Services (Chaplaincy)	-	31,000			31,000	30,000
Other Employment Costs	10,000	62,328			72,328	54,334
Cost of Donated Services (Manse)	-	13,000			13,000	12,000
Other Manse Costs for Chaplaincy	-	17,309			17,309	5,570
Membership Support	-	4,019			4,019	2,695
Office Costs	-	3,011			3,011	4,393
Travel, Conferences & Subsistence	-	4,995			4,995	2,765
IT, Telecomms & Equipment	0	751			752	990
Other	41	2,943			2,984	-
Other Costs	24,541	139,357	-	-	163,898	136,747

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APPENDIX 2

Eco-Congregation Scotland

SC041287

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	General Fund	Faith Action for Nature fund				
Receipts						
Donations	17,639	-			17,639	26,702
Legacies	-	-			-	-
Grants	14,000	3,000			17,000	14,000
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	21	-			21	23
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	-	-			-	-
Sub total	31,660	3,000	-	-	34,660	40,725
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	31,660	3,000	-	-	34,660	40,725
Payments						
Expenses for fundraising activities	16	-			16	19
Gross trading payments	-	-			-	-
Investment management costs	42	-			42	42
Payments relating directly to charitable activities	24,541	2,220			26,762	24,000
Grants and donations	-	-			-	-
Governance costs:						
Audit / independent examination	-	-			-	-
Preparation of annual accounts	-	-			-	-
Legal costs	900	-			900	-
Other	-	-			-	-
Sub total	25,499	2,220	-	-	27,720	24,061
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	25,499	2,220	-	-	27,720	24,061
Net receipts / (payments)	6,161	780	-	-	6,941	16,664
Transfers to / (from) funds	(30,323)				(30,323)	(7,879)
Surplus / (deficit) for year	(24,162)	780	-	-	(23,382)	8,785

Nature and purpose of funds

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

Faith Action for Nature Fund: This fund is in respect of a pilot project being carried out jointly with the RSPB. Although intended to support that project, the Pump House Trust stated that it was not imposing any restrictions on the use of the grant.

APPENDIX 2

Eco-Congregation Scotland

SC041287

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Development Fund	Chaplaincy Fund	Local & Network Support Fund	Module Revision Fund		
Receipts						
Donations	-	44,000	-	-	44,000	42,000
Legacies	-	-	-	-	-	-
Grants	44,385	7,000	-	-	51,385	71,615
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	1,050	-	1,050	6,375
Sub total	44,385	51,000	1,050	-	96,435	119,990
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	44,385	51,000	1,050	-	96,435	119,990
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	48,636	62,824	25,552	125	137,136	112,747
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	570	-	-	-	570	474
Preparation of annual accounts	432	-	-	-	432	-
Legal costs	-	-	-	-	-	-
Other	630	-	-	-	630	116
Sub total	50,268	62,824	25,552	125	138,769	113,337
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	50,268	62,824	25,552	125	138,769	113,337
Net receipts / (payments)	(5,883)	(11,824)	(24,502)	(125)	(42,334)	6,652
Transfers to / (from) funds	743	10,225	19,355	-	30,323	7,879
Surplus / (deficit) for year	(5,141)	(1,599)	(5,146)	(125)	(12,011)	14,531

Nature and purpose of funds

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

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

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

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.