

## APPENDIX 1

# OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2020	To	31	12	2020

### Reference and administration details

<b>Charity name</b>	Eco-Congregation Scotland		
<b>Other names charity is known by</b>			
<b>Registered charity number</b>	SC041287		
<b>Charity's principal address</b>	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	Chairperson		
2	Richard Murray	Deputy Chair		
3	Mark Kirkbride	Treasurer		
4	Elizabeth South			
5	Len Gregory			
6	Sally Foster-Fulton			
7	Fintan Hurley			
8	John Seenan			
9	Jenny Adams			
10	Iain McLarty			
11	John Collings			

### 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

### Structure, governance and management

<b>Type of governing document</b>	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.
<b>Trustee recruitment and appointment</b>	Sections 77 to 89 of the constitution under the title of "Board of Trustees (Charity Trustees)" governs the recruitment and appointment of Trustees.

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### Objectives and activities

#### Charitable purposes

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

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

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

- Despite the COVID-19 pandemic presenting challenges since March 2020, restricting in-person meetings, group activities and worship, the charity adapted quickly to develop and deliver a successful programme of online activities and events, reaching an increased number of volunteers and new participants across Scotland. No employees have been furloughed and the staff team have rapidly and willingly adapted charity activities from face-to-face to online.
- The 13th Eco-Congregation Scotland Annual Gathering took place online on 25 April 2020 with the theme of "Coasts, Waters and Climate Emergency" with 180 registered to participate.
- 510 church congregations are now registered as eco-congregations and take part in our programme. This is over 13% of all churches in Scotland, a 3.5% increase on the previous year despite COVID-19 restricting many church governance meetings.
- Our 22 local networks all met online during 2020, supported by our programme coordinator, providing peer-to-peer support in activities.
- 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 remain grateful for funding from the Scottish Government and work with their emphasis on behaviour change at congregational and personal level, encouraging churches to seek climate project funding and supporting public engagement to discuss the climate emergency.
- Ecumenical and interfaith work towards the COP26 United Nations climate change conference coming to Glasgow in 2021 continued to be developed and supported by the charity.
- The charity played an active role in the UK civil society COP26 Coalition, Stop Climate Chaos Scotland and the Scottish Food Coalition.

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### Financial review

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

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

- **Development Fund** reserves have been set at £5,000 to reflect the employment and redundancy costs and allow for an orderly wind down that would be incurred from 31 March 2021 in the event of the charity being unsuccessful in obtaining further funding from the Scottish Government or alternative sources 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 a five-year rental agreement. Reserves have been set at £5,000 as we are at the mid-point of the 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, 50% of a projected £20,000 = £10,000. Membership fees are not repayable, so no reserves are held in this regard.
- **General Fund** expenditure was £7,687 but only £187 was not covered by donated services. The policy had been to hold a reserve based on donated services but these will not continue in 2021. Six months' office costs have been set totalling £1,200 in case these would no longer be met from the Scottish Government grant.
- No reserve is held for the **Faith Action for Nature Fund** as continued involvement will be dependent on other sources of funding.

Actual unrestricted funds total £31,132 as of 31 December 2020. In addition, current assets exceed current liabilities by around £16,000 based on grants due early in 2021.

#### Details of any deficit

The results for 2020 presented an overall surplus of £8,085.

Deficits relating to specific funds were:

- **Chaplaincy Fund** = £1,251 on manse accommodation related costs and reduced travel. Chaplaincy costs are now being addressed by a renewed five-years strategic partnership with the Scottish Episcopal Church comprising an annual grant award.
- **Development Fund** = £14,467 at year-end was subsequently met in whole by the Scottish Government grant received on 11 January 2021.

Both the **Development** and **Faith Action for Nature** Funds are solely resourced from specific grant funding and do not impact on any ongoing deficit.

If grants due had been received by year-end, this would instead have resulted in an overall £24,000 surplus for 2020. The charity is also seeking grants from new funders for the General Fund and Local & Network Support Fund, diversifying the charity's income.

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

The charity is grateful for the support of:

- The **United Reformed Church** providing a special category ministry, key to the operation of Eco-Congregation Scotland.
- The **Church of Scotland** for staffing support until October 2020, enhancing the climate change work of the charity.
- The **Church of Scotland** in relation to a significant proportion of the Environmental Chaplain's manse accommodation costs being discounted.
- The help of volunteers in the congregations and Local Networks.

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### Other optional information

#### Annual Gathering

- The thirteenth Eco-Congregation Scotland Annual Gathering took place online through Zoom video conference on 25 April 2020 with the theme of "Coasts, Waters and Climate Emergency" in the first major ecumenical gathering for Scotland's churches since restrictions were introduced, following Government advice to address the COVID-19 pandemic. Over 180 registered to mark the Year of Scotland's Coasts and Waters with presentations from excellent speakers Esther Brooker, Marine Policy and Engagement Officer at Scottish Environment LINK and Alastair Seaman, Keep Scotland Beautiful's Climate Change Manager.
- Led by Visit Scotland, 2020 was Scotland's Year of Coasts and Waters, encouraging us all to experience and enjoy our lochs, waterways, islands and coastlines. We complemented that by considering how best to enjoy and care for our coasts and waters, answering the climate emergency as we look towards the COP26 talks being held on the Clyde through action rooted in our Christian belief.
- The Annual General Meeting followed, with presentation of our annual accounts and report on the charity's activities over the past year.
- The day closed with online worship and praise led by Environmental Chaplain, Rev'd David Coleman. The online experience enabled a wider attendance and live streaming will continue to be important in future even alongside in-person meetings to encourage access and participation.

#### Partnerships and Projects

- Strategic partnerships have continued with Christian Aid and the Scottish Catholic International Aid Fund, recognising the urgent need to address climate justice for the most disadvantaged communities in the world. We are also building closer links with Tearfund and Justice & Peace Scotland, with all partners prioritising climate campaigns.
- The charity has continued to play an active role in Stop Climate Chaos Scotland, campaigning for more ambitious carbon reduction targets to address the climate emergency and particularly supported the new Climate Fringe events website with wider civil society groups, promoting our online events and encouraging new interest in the charity's activities.
- Trustees continued to encourage inter-generational engagement in churches with local schools and the wider community, recognising young people's enthusiasm and heightened urgency for climate action, inspired by Greta Thunberg and the Fridays for Future movement. This was more challenging due to COVID-19 restrictions but continues to be an important for local eco-congregations in the coming year.
- The charity continued to be active in the Scottish Food Coalition with diverse groups across civic society supporting steps to make Scotland a "Good Food Nation", reflecting growing interest in environmental issues relating to food production and consumption along with churches' vital efforts to address food insecurity.
- Key partnerships were developed further this year with links for online training and meetings delivered thanks to strong national links notably Zero Waste Scotland, Home Energy Scotland and the Scottish Fair Trade Forum. Local partnerships were also beneficial in encouraging Local Network activities while opening up access, sharing ideas and experience more widely, from south Glasgow links with Cassiltoun Housing Association on bat conservation and Perth churches engaging with the Tayside Biodiversity Partnership to individual award-winning eco-congregations sharing their eco-journey online with new registrants and fresh interest among churches.
- With the announcement that the COP26 United Nations climate conference would be postponed until November 2021 due to the pandemic, we continued to support and encourage collaborative partnerships at an ecumenical and interfaith level, primarily in Glasgow but with reach across Scotland. The Churches Coordinating Group included Glasgow Churches Together, the Church of Scotland's Presbytery of Glasgow, Scottish Episcopal Diocese of Glasgow and Galloway, Justice & Peace Scotland, SCIAF, Christian Aid, Tearfund and other groups.
- We also supported interfaith groups at Scottish and UK levels, linking with a growing number of diverse faith bodies. We engaged on behalf of church and wider faiths through the wider COP26 Coalition across civil society. Our focus is on the opportunity and challenge presented by COP to inspire transformational change through churches and faith groups in all our communities. We are also encouraging churches and church volunteers to provide a welcome to visitors here for COP and the related fringe activities, offering hospitality and accommodation as appropriate and supporting ecumenical worship and interfaith prayer for faith communities.
- We continue to be grateful for funding from the Scottish Government and are working with their renewed emphasis on behaviour change at congregational and personal level, encouraging churches to seek funding for community climate projects and holding Climate Conversations and other public engagement events to discuss the impact of climate change over the coming decade. These reached a greater audience through video conferencing despite limitations on meetings due to COVID-19.

- Our environmental chaplaincy funded by the United Reformed Church as a "special categories ministry" continues with Rev'd David Coleman until 2023. Starting the year with visits to individual churches supporting services across Scotland, he switched successfully to a role as "digital visiting preacher" due to coronavirus restrictions, developing a range of creative online reflections and continuing to respond to local church needs as appropriate in line with government restrictions. The Chaplain again coordinated the writing of material for Creation Time by an ecumenical group of contributors with material used by many congregations in Scotland and shared around the world. This was followed by wide collaboration with a diverse range of Eco-Congregation volunteers to develop an alternative Advent calendar online. The chaplain also engaged with denominations and colleges in training of ministers while encouraging an environmental focus in wider chaplaincy and ministry across all churches.
- The charity hosted a major event on 17 October 2020 with local eco-congregation Stirling Methodist Church and the Methodist Church in Scotland in collaboration with the Just Transition Commission to consider "A Just Transition in Scotland's Housing". 89 registered attendees took part with presentations focused on the key challenge of how we combine meeting Scotland's Net Zero climate targets with improving energy affordability and lowering fuel poverty. Key points from the event were summarised and recorded by the Just Transition Commission for further consideration. Commission members included these among emerging themes from their work before delivering their final recommendations to Scottish Ministers early in 2021
- The Church and Community Orchards, inspired by the Hungarian experience planting more than 6,000 native fruit trees in churches' fruit exhibition gardens project, faced challenges due to pandemic travel restrictions and limits on outdoor group activities but its work continued by moving online. With funding and support through the European Christian Environmental Network (ECEN), the Church of Scotland leads this project with Eco-Congregation Scotland directly supporting through four eco-congregations – Colston Milton Parish in north Glasgow, Newton Mearns Baptist Church, Greyfriars Kirk and St Ninian's Episcopal Church both in Edinburgh - initially committed to twinning with Ökogyülekezet Mozgalom (Eco-Congregation Hungary) and training links developed with The Orchard Project charity.

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

- 510 church congregations are now registered as eco-congregations and take part in our programme. This is over 13% of all churches in Scotland, a 3.5% increase on the previous year despite COVID-19 restricting many church governance meetings.
- 160 of these hold the Eco-Congregation Award in recognition of outstanding achievement. The awards are assessed by independent assessors and designed to recognise achievement, affirm good practice that promotes or contributes to sustainability and witnesses to the importance of caring for creation. Assessments were able to be supported and conducted online resulting in:
  - 2 new bronze award holders – St Andrew's Clermiston and Church of the Good Shepherd, Murrayfield
  - 4 progressing to silver – Livingstone United Church, Inverurie West Parish, St Mary's Episcopal Cathedral in Edinburgh and Dunnichen, Letham and Kirkden Parish in Angus
  - 3 securing gold, recognising a comprehensive commitment to the environment across their wider congregation and community – Selkirk Parish, Westray Parish and Dundee's Gate Church International
- There are currently 120 Full Members of the charity who affirmed their support over 2020 which was gratefully received by the charity. Member congregations pay a fee of £100, £50 or nil, depending on their turnover. These fees raised £6,662 this year, despite many financial challenges for local churches due to COVID-19 restrictions. Smaller congregations also often made a donation to support the charity where no fee was required. Membership fees are ringfenced to support to congregations at a local level, funding in part employment of programme coordinators along with reserves retained for this purpose.
- 22 local voluntary networks of registered eco-congregations were supported in meeting online this year. We held training opportunities for our volunteer network on a range of issues including food, energy and conservation.
- As part of our increased activities relating to the opportunities presented by COP26 being hosted in Scotland, the charity produced "Let's Talk about the Climate Emergency", monthly themed resources to help congregations take part in awareness raising conversations about the climate emergency, encouraging everyone to take action. Initially focused on small group discussions, churches were enabled to continue this online and became a regular monthly event for the wider movement with Zoom breakout rooms used to great effect for volunteers to talk, pray and share on theme.
- Our monthly newsletter is sent by email to 1,800 subscribers, an increase of 18% over the previous year. Our website continues to be central to the delivery of our programme and is undergoing a refresh of resources and information. We have also engaged with a wider audience through social media, with 1,290 followers on Facebook – up by 21% this year – and increasing interaction rates on Twitter.

## Local Network Activity

- Despite coronavirus restrictions, our local networks were enabled to remain active during 2020, supported notably by our programme coordinator Judith Macleod. The networks' main focus is providing peer-to-peer support in practical activities, with highlights demonstrating their wide range of interests and projects:
  - Aberdeen : Deeside Climate Action Network developed further in Aberdeenshire, using Faith Action for Nature resources to reach across different faiths and delivering an online Measure your Carbon Footprint workshop.
  - Angus and Dundee : Gate Church Carbon Saving Project hosted a workshop with Tearfund Scotland's Laura Young sharing fun and helpful, ethical and sustainable tips to reduce our impact on the planet and global neighbours affected by the climate emergency. A social media influencer, 'Less Waste Laura' has over 40,000 Instagram followers, sharing advice on how to reduce waste and live more sustainably.
  - Glasgow : Climate Conversations were hosted by Church of Scotland Parish Guilds in January and February, encouraging discussion of the potential changes in energy, food, travel and consumption/reduction of services needed in our own lives to reduce carbon emissions.
  - Helensburgh & Lomond : Hosted event with Christian Aid Scotland on their Christmas appeal and climate justice work, with facilitated discussion on climate and Christmas using ALTERnativity resources for behaviour change on food waste, plastics, gifts/packaging and consumption/reduction.

## Risk Register

- Trustees agreed a Risk Register in 2019 to better manage and assess risk. A full list with scoring and mitigations was prepared and has been updated regularly by Trustees with support from staff. At subsequent Board meetings, the Risk Register has been reviewed and approved by Trustees, supporting mitigation action and post-mitigation assessment, noting specific dates and relevant actions.
- Staff found this useful in discussing specific risks, particularly during the challenging year caused by the impact of coronavirus.
- Trustees continued to actively consider adding or removing risks in Board meetings, with appropriate assessment of risk and mitigation.

## APPENDIX 1

### Declaration

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

Signed on behalf of the charity's trustees

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

APPENDIX 2



Enter charity name below

Enter SC No. below

**Eco-Congregation Scotland**

**SC041287**

<b>Receipts and payments accounts</b>							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2020		31	Dec	2020

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	10,310	46,900			57,210	68,503
Legacies	-	-			-	-
Grants	20,000	50,622			70,622	86,093
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	10	-			10	8
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	-	6,662			6,662	6,120
<b>A1 Sub total</b>	<b>30,320</b>	<b>104,184</b>	-	-	<b>134,505</b>	<b>160,724</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-			-	-
Proceeds from sale of investments	-	-			-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>30,320</b>	<b>104,184</b>	-	-	<b>134,505</b>	<b>160,724</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	26	-			26	35
Gross trading payments	-	-			-	-
Investment management costs	46	-			46	50
Payments relating directly to charitable activities	7,615	117,520			125,135	163,716
Grants and donations	-	-			-	-
Governance costs:						
Audit / independent examination	-	600			600	570
Preparation of annual accounts	-	357			357	312
Legal costs	-	-			-	-
Other	-	255			255	132
<b>A3 Sub total</b>	<b>7,687</b>	<b>118,732</b>	-	-	<b>126,420</b>	<b>164,815</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-			-	-
Purchase of investments	-	-			-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,687</b>	<b>118,732</b>	-	-	<b>126,420</b>	<b>164,815</b>
<b>Net receipts / (payments)</b>	<b>22,633</b>	<b>- 14,548</b>	-	-	<b>8,085</b>	<b>- 4,091</b>
<b>A5 Transfers to / (from) funds</b>	<b>(13,823)</b>	<b>13,823</b>			<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>8,810</b>	<b>- 725</b>	-	-	<b>8,085</b>	<b>- 4,091</b>

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	22,321	992			23,313	27,404
	Surplus / (deficit) shown on receipts and payments account	8,810	(725)			8,085	(4,091)
						-	-
	<b>Cash and bank balances at end of year</b>	<b>31,131</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>31,398</b>	<b>23,313</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	0	1

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

<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Grants Due	General Fund	3,000	3,000	13,000
	Grants Due	Development Fund	14,680	14,680	424
	Gift Aid Tax Refund Due	General Fund	291	291	452
	Bank Interest	General Fund	1	1	1
		<b>Total</b>	<b>17,972</b>	<b>17,972</b>	<b>13,877</b>

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Accrued Expenditure	Local & Network Support Fund	-	427
	Accrued Expenditure	Development Fund	1,503	2,035
	Accrued Expenditure	General Fund	-	-
		<b>Total</b>	<b>1,503</b>	<b>2,463</b>

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

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	43,622
See description of General Fund	Church of Scotland	1	11,000
See description of General Fund	Scottish Episcopal Church	1	7,000
See description of General Fund	SCIAF	1	6,000
See description of General Fund	Christian Aid	1	3,000
<b>Total</b>			<b>70,622</b>

**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
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

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

	Number of trustees	£
Reimbursement of Travel and Subsistence	1	266

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

During the year a total of £440 was donated to the charity by Trustees. As contributions were made under Gift Aid the charity also benefits from the corresponding tax recoveries.

**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 (chaplaincy housing)	-	14,400			14,400	14,400
Donated Services : United Reformed Church (chaplaincy)	-	32,400			32,400	32,400
Donated Services : Church of Scotland (administration)	7,500	-			7,500	18,000
Other	2,810	100			2,910	3,703
<b>Total</b>	<b>10,310</b>	<b>46,900</b>	<b>-</b>	<b>-</b>	<b>57,210</b>	<b>68,503</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government	-	43,622	43,622	69,093
Church of Scotland	11,000	-	11,000	11,000
Scottish Episcopal Church	-	7,000	7,000	-
Scottish Catholic International Aid Fund	6,000	-	6,000	3,000
Christian Aid	3,000	-	3,000	3,000
Other	-	-	-	-
<b>Total</b>	<b>20,000</b>	<b>50,622</b>	<b>70,622</b>	<b>86,093</b>

**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	-	6,662			6,662	6,118
Other	-	-			-	2
<b>Total</b>	<b>-</b>	<b>6,662</b>	<b>-</b>	<b>-</b>	<b>6,662</b>	<b>6,120</b>

**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)	7,500	-			7,500	18,000
Cost of Donated Services (Chaplaincy)	-	32,400			32,400	32,400
Other Employment Costs	-	54,799			54,799	70,934
Cost of Donated Services (Manse)	-	14,400			14,400	14,400
Other Manse Costs for Chaplaincy	-	6,970			6,970	5,699
Membership Support	-	-			-	3,550
Office Costs	-	3,210			3,210	6,105
Travel, Conferences & Subsistence	115	2,044			2,160	7,764
IT, Telecomms & Equipment	-	3,517			3,517	4,095
Other	-	180			180	769
<b>Other Costs</b>	<b>7,615</b>	<b>117,520</b>	<b>-</b>	<b>-</b>	<b>125,135</b>	<b>163,716</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below <b>General Fund</b>	Unrestricted fund 2 - enter name of fund below <b>Faith Action for Nature fund</b>	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	10,310	-			10,310	21,703
Legacies	-	-			-	-
Grants	20,000	-			20,000	17,000
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	10	-			10	8
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	-	-			-	2
<b>Sub total</b>	<b>30,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,320</b>	<b>38,713</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>30,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,320</b>	<b>38,713</b>
<b>Payments</b>						
Expenses for fundraising activities	26	-			26	35
Gross trading payments	-	-			-	-
Investment management costs	46	-			46	50
Payments relating directly to charitable activities	7,615	-			7,615	18,937
Grants and donations	-	-			-	-
Governance costs:	-	-			-	-
Audit / independent examination	-	-			-	-
Preparation of annual accounts	-	-			-	-
Legal costs	-	-			-	-
Other	-	-			-	-
<b>Sub total</b>	<b>7,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,687</b>	<b>19,022</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,687</b>	<b>19,022</b>
<b>Net receipts / (payments)</b>	<b>22,633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,633</b>	<b>19,691</b>
<b>Transfers to / (from) funds</b>	<b>(13,823)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,823)</b>	<b>(23,876)</b>
<b>Surplus / (deficit) for year</b>	<b>8,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,810</b>	<b>(4,185)</b>

**Nature and purpose of funds**

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

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

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Development Fund	Chaplaincy Fund	Local & Network Support Fund			
<b>Receipts</b>						
Donations	-	46,800	100	-	46,900	46,800
Legacies	-	-	-	-	-	-
Grants	43,622	7,000	-	-	50,622	69,093
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	6,662	-	6,662	6,118
<b>Sub total</b>	<b>43,622</b>	<b>53,800</b>	<b>6,762</b>		<b>104,184</b>	<b>122,011</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>43,622</b>	<b>53,800</b>	<b>6,762</b>		<b>104,184</b>	<b>122,011</b>
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	56,877	55,051	5,592	-	117,520	144,779
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	600	-	-	-	600	570
Preparation of annual accounts	357	-	-	-	357	312
Legal costs	-	-	-	-	-	-
Other	255	-	-	-	255	132
<b>Sub total</b>	<b>58,089</b>	<b>55,051</b>	<b>5,592</b>		<b>118,732</b>	<b>145,793</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>58,089</b>	<b>55,051</b>	<b>5,592</b>	<b>-</b>	<b>118,732</b>	<b>145,793</b>
<b>Net receipts / (payments)</b>	<b>(14,467)</b>	<b>(1,251)</b>	<b>1,170</b>	<b>-</b>	<b>(14,548)</b>	<b>(23,782)</b>
<b>Transfers to / (from) funds</b>	<b>13,563</b>	<b>260</b>	<b>-</b>		<b>13,823</b>	<b>23,876</b>
<b>Surplus / (deficit) for year</b>	<b>(903)</b>	<b>(991)</b>	<b>1,170</b>	<b>-</b>	<b>(725)</b>	<b>94</b>

**Nature and purpose of funds**

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

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

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

# OSCr

Office of the Scottish Charity Regulator

<b>Independent examiner's report on the accounts</b>							
<b>Report to the trustees/members of</b>	Eco-Congregation Scotland						
<b>Registered charity number</b>	SC041287						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	1	2020	<b>to</b>	31	12	2020
<b>Set out on pages</b>	pages 1 to 6 of Appendix 1 and pages 1 to 6 of Appendix 2					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.						
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the 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 accounts.						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>                     have not been met, or                 </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>		
<b>Name:</b>	Sarah Hollis CA						
<b>Relevant professional qualification(s) or body (if any):</b>	ICAS						
<b>Address:</b>	c/o Hollis Accounting Limited						
	3 Melville Crescent						
	Edinburgh						
	EH3 7HW						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.