

## APPENDIX 1

# OSCr

### Trustees' Annual Report for the period

		Period start date			Period end date			
		Day	Month	Year			Year	
From		1	1	2022	To	31	12	2022

Office of the Scottish Charity Regulator

## 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>	Maryville, Gartocharn	
	Alexandria	Postcode G83 8RX

## 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	Richard Murray	Chairperson		
2	Mary Sweetland	Treasurer		
3	John Seenan	Deputy Chair		
4	Sally Foster-Fulton			
5	Fintan Hurley			
6	Jenny Adams			
7	Iain McLarty			
8	John Collings			
9	Penelope Blackwell			
10	Sheena Wurthmann		From 22nd June 2022	

## 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
Elizabeth South	1st January 2022 – 22nd June 2022
Len Gregory	1st January 2022 – 22nd June 2022

## 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”.
- Coming out of COVID restrictions in the first months of 2022, we have increased physical activities and events, while maintaining a programme of accessible online events throughout this year.
  - The fifteenth Eco-Congregation Scotland Annual Gathering took place as a hybrid event in Dunblane and online through Zoom video conference on 30 April 2022 with the theme of “Caring for Creation: Unlocking the Future”, celebrating 21 years since Scottish church denominations met in Dunblane to begin the work of the Eco-Congregation movement.
  - An overall figure of 634 churches registered with us and encouraged to take part in our programme. This is a 9% increase on the previous year and we now have 17% of all churches in Scotland registered as eco-congregations.
  - Our 22 local networks continued to meet, supported by our programme coordinator, providing peer-to-peer support in activities, mostly online with some face to face meetings.
  - We remain grateful for funding from the Scottish Government enabling support for its public engagement strategy to tackle the climate emergency and work towards Scotland becoming a Net Zero Nation, encouraging hundreds of events and activities online and in-person, through churches and communities across the country, including Climate Conversations, small group discussion, training opportunities for volunteers and community-based action.
  - Engaging with and supporting Scotland’s denominations and local churches in their own commitments and plans as Net Zero Churches, encouraging funding applications to make the necessary changes over the coming decade.
  - Supporting the virtual Walk2COP27 global initiative, encouraging active travel locally and raising awareness in the weeks before the COP27 climate conference in Egypt.

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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. 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 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, initially planned for mid-2023 at the end of a five-year rental agreement. Reserves have been maintained at £7,000 as we now have an extended agreement for a further two years to 2023.
- 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 higher this year (£7,705) largely due to April and part of May falling between Scottish Government grant funding periods. Six months' office rental costs had previously been set totalling £1,200 in case these would no longer be met from the Scottish Government grant, but staff are now all working from home and this no longer applies.

Actual unrestricted funds total was £24,900 as of 31 December 2022. In addition, current assets exceeded current liabilities by £19,287 based on grants due early in 2023.

#### Details of any deficit

The results for 2022 presented an overall deficit of £9,931.

- **General Fund** expenditure was higher this year (£7,705) largely due to April and part of May falling between Scottish Government grant funding periods which included staff costs (£5,359) and expenditure relating to the charity's Annual Gathering on 30 April.
- **Local and Network Support Fund** membership fees were significantly lower this year, £1,995 compared to £4,956 in 2021, with this income ring-fenced for this restricted fund. This is already being addressed over the coming year with more dedicated support and direct contact encouraging membership by our new Administrative Co-ordinator.
- **Development Fund** expenditure relates specifically to Scottish Government grant funded activities. Quarterly costs relating to the period of October to December 2022 were claimed in full but received shortly after the year end in January 2023.

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

The charity is grateful for the support of:

- The **United Reformed Church** providing a special category ministry for our ecumenical Environmental Chaplain, key to the operation of Eco-Congregation Scotland, with agreement now reached to generously extend for a further five year term until 2028.
- The **Church of Scotland** regarding a significant proportion of the Environmental Chaplain's manse accommodation costs being discounted, in addition to a grant supporting the overall work of the charity.
- The dedicated efforts of volunteers in individual congregations and Local Networks throughout Scotland.

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### Other optional information

#### Annual Gathering

- The fifteenth Eco-Congregation Scotland Annual Gathering took place on 30 April 2022, marking our 21st anniversary by returning to the town of Dunblane, where ecumenical leaders from across Scotland's Church denominations first met in 2001 to begin the work of Eco-Congregation Scotland.
- The theme for the day, reflecting on reaching 21 years, was "Caring for Creation: Unlocking the Future". The Annual Gathering took place as a blended, hybrid experience with both physical in-person and virtual online attendance available for around 120 participants.
- Keynote speaker Alastair McIntosh, returning to our Annual Gathering and described by BBC TV as "one of the world's leading environmental campaigners", was joined by guest contributors:
  - Dr Maureen Sier - Director of Interfaith Scotland
  - Margaret Warnock - former Eco-Congregation Scotland Programme Co-ordinator and Callander Kirk
  - Laura Young - "Less Waste Laura" influencer, Tearfund Scotland and Adelaide's Baptist Church, Glasgow
  - Stephen Watt - Young Christian Climate Network and St Margaret's Scottish Episcopal Church, Newlands
- Afternoon workshops and seminars included:
  - Being the Church in Climate Crisis - Rev'd David Coleman, Environmental Chaplain
  - Green Graveyards - Catherine Lloyd, Biodiversity Co-ordinator, Tayside Biodiversity Partnership
  - Houses and Heating: Let's talk about the climate emergency - Judith Macleod, Programme Co-ordinator
  - What happens now after COP26? - Adrian Shaw, Eco-Congregation Scotland and Interfaith Scotland COP26 Volunteer
- The day closed with thanks from chairperson Richard Murray and a service of worship and praise led by our Environmental Chaplain. The hybrid 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, and closer links are in place with Tearfund and Interfaith Scotland.
- 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, Local Energy Scotland and Adaptation Scotland, while the development of new regional Climate Action Hubs led to new links being shared with North Highlands and Islands Climate Hub and Cairngorms National Park Authority.
- We continued beyond 2021 and COP26 in Glasgow to maintain a Scottish role representing churches and wider faith groups through the Environmental Issues Network of CTBI (Churches Together in Britain and Ireland), Scottish COP Interfaith Working Group, UK interfaith Make COP Count group and wider faith partnerships through church and multi-faith links in Europe and beyond, supported by Adrian Shaw as our International Volunteer.

#### Net Zero

- We have increased staffing support for the commitment by Scottish churches to achieving Net Zero emissions by the end of the decade with James Anthony assuming a new role as Net Zero Co-ordinator. This initially involves a majority of Scotland's churches - and over 75% of current Eco-Congregations - taking initial steps towards achieving Net Zero emissions, both through national denominations and local church commitments.
- This work is now achieving a wider reach through the Scottish Churches Committee - an ecumenical forum for national denominations to primarily consider legal and organisational issues - setting up a Net Zero Sub-Committee with Eco-Congregation Scotland a key participant alongside national church representatives. This is enabling engagement to influence and encourage planning towards Net Zero with those national denominations directly reaching an estimated 2,287 (62%) of Scotland's local church congregations.
- A significant development has been agreement for us to engage with and support the General Trustees of the Church of Scotland, distinct from the Church of Scotland and responsible for "ensuring church buildings and funds (investments) are managed in the best interest of the Church as a whole and in support of parish ministry". In directly supporting their Net Zero approach we hope to ensure more consistent planning, priorities and action towards Net Zero for the Church of Scotland's parishes, including early focus on around 800 manse, domestic residences relating primarily to church ministry, where their status and day-to-day usage ensures a significant impact on Net Zero commitments.
- We plan for this work to also encourage a further positive step beyond Net Zero Churches' commitments to wider "Net Zero Communities" in line with the Scottish Government's public engagement strategy.

## Eco-Chaplain

- Our environmental chaplaincy funded by the United Reformed Church as a "special categories ministry" has been extended for a further term of five years, continuing with Rev'd David Coleman until 2028. We are grateful for this renewed and extremely generous support, recognising his unique and vital ministry, and that of the Scottish Episcopal Church's Church in Society Committee in grant-funding this work.
- The Chaplain has established his role as "digital visiting preacher" through and beyond coronavirus restrictions, developing a range of creative online reflections and continuing to respond to church needs across the country, visiting to support local congregations. He again coordinated the writing of material for the Season of Creation, in partnership with Church of Scotland weekly worship, 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 global range of Eco-Congregation volunteers to again share a challenging alternative Advent calendar and online worship materials, achieving the highest ever total of downloads during this period for the charity's worship resources. He is engaging further to support environmental theology with colleges training for ministry and has again contributed to media broadcasts, reaching out to new church audiences this year.

## Activities, Membership and Networks

- An overall figure of 634 church congregations registered with us and are encouraged to take part in our programme. There are around 17% of all churches in Scotland registered as eco-congregations, a 9% increase on the previous year. Howe Trinity Parish in Alford, Aberdeenshire was notable as the 600th registration.
- There is significant change in many denominations which presents an opportunity to reach more congregations who are joining in union or linkages with neighbouring churches but does mean additional administrative duties in ensuring accurate and updated communications.
- Eco-Congregation Awards are assessed by independent volunteer assessors and designed to recognise achievement, affirm good practice that promotes or contributes to sustainability and witnesses to the importance of caring for creation. We celebrate the following successful Award applications:
  - Among our new bronze award holders - Saddell and Carradale Parish in South Kintyre, St Paul's Cathedral in Dundee and St Silas' Church, Glasgow
  - Progressing to silver - Palmerston Place Church in Edinburgh, Kinross Parish Church, Milton of Campsie Parish Church, St Mark's Episcopal Church plus Ps and Gs Church also both in Edinburgh
  - We are looking to encourage lessons learned towards securing gold, recognising a comprehensive commitment to the environment across their wider congregation and community, learning from last year's gold Award winners Greenbank Parish Church, Edinburgh and St Ann's Church, Papa Westray
- Full Members of the charity who affirmed their support over 2022, which was gratefully received by the charity, were at a much lower rate (£1,995) than in 2021 (£4,956) due to inaccurate information on our database and incomplete mailings to contacts. This is being addressed through dedicated and experienced focus by our new Administrative Co-ordinator, Sarah Conway. Member congregations pay a fee of £100, £50 or nil, depending on their annual income. Smaller congregations also often make a donation to support the charity where no fee was required. Membership fees are ringfenced to directly fund employment of programme coordinators, supporting work with local congregations and engagement through our Local Networks.
- Coming out of coronavirus restrictions, our Local Networks were supported by our programme coordinator Judith Macleod. Quarterly meetings continued to be facilitated for 22 Local Networks of eco-congregations and attended by volunteers and supporters in regional clusters. Online meetings continue to be seen as more accessible, notably in more rural areas of the country, reducing travel times, costs and carbon emissions, allowing large areas the opportunity to be engaged and represented. The Networks' main focus is providing peer-to-peer support in practical activities, sharing a wide range of interests and projects.
- Our regular newsletter was sent by email to around 2,000 contacts during 2022. 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 1,657 followers on Facebook – up by 8.7% this year – and increasing interaction rates on Twitter.

## Funding

- We continue to work in close partnership with Churches and Christian charities who support us with funding including the Church of Scotland, United Reformed Church, Scottish Episcopal Church, SCIAF, Christian Aid and Tearfund. We greatly appreciate donations and funding made available.
- We continue to be grateful for funding from the Scottish Government in support of their Net Zero public engagement strategy: communicating climate change and how tackling it relates to all our lives; enabling participation in policy design; and encouraging action in congregations, households and communities across Scotland. We encouraged churches to successfully seek funding for community climate projects and hold Climate Conversations and other public engagement events to discuss the impact of climate change over the coming decade. These continue to reach a greater audience through video conferencing, although we recognise an increasing need for onsite encouragement and support.

## Walk2COP27

- Eco-Congregation Scotland was proud of our involvement, with Scottish churches leading the way, in Walk2COP27 which built up climate action towards the COP27 climate conference in Sharm El-Sheikh, based around a virtual journey from COP26 host city Glasgow. Twelve countries between Scotland and Egypt hosted Townhall meetings to showcase how climate change is impacting each location and solutions that are being deployed. We invited individuals, churches and faith groups across Scotland to join the virtual journey from 22 September to 7 November:
  - WALK - take part in active travel as far as they could over 45 days
  - TALK - attend Townhalls and other dialogue sessions
  - ACT - fundraise, take part in local climate action and support a call for COP27
- Participants tracked their kilometres travelled on an app in their own locations, with trees planted in Burundi by the Jane Goodall Institute for the distance everyone was able to walk, run, cycle or travel by wheelchair.
- Walk2COP27 helped highlight the importance of COP27 and work together globally in the fight against climate change. 13 townhall events and dozens of online sessions brought together thousands to hear from more than 100 speakers over 45 days. We organised and shared some of our own events through this to a wider audience and engaged active travel participants in climate conversations. Participants from 68 countries walked 102,566 kilometres resulting in 200,000 trees being planted, double the number first planned. Faith groups joined local authorities, environmental groups, businesses, universities and individuals - with eco-congregations and churches across Scotland leading the way with over 20% of all kilometres walked and trees planted.
- The world number one ranked group was St Andrews Churches Eco Network in Fife - our newest and very active Local Network - who contributed an unsurpassed 10% of the overall total, 10,208 kilometres leading to a staggering 19,907 trees being planted. Joining them in the top 25 groups ranked globally were Orchardhill Parish in Giffnock (6,256km, 12,200 trees) and St Andrew's West in Glasgow (2,294km, 4,473 trees). Hillhead Baptist Church merit a special mention with one of the highest ratios walked by a team of only 4 participants including minister Rev Catriona Gorton, achieving 1,427km and 2,433 trees. Other key contributors included our Stirling Local Network, Forfar's East and Old Parish, Holy Cross Justice and Peace Group in Croy, plus the Scottish Laity Network and Laudato Si' Animators from Catholic parishes.
- Climate Justice remains a key motivator and aim for the charity's volunteers. At COP27 itself, Loss and Damage was on the agenda for the first time and agreement was reached to establish a dedicated new fund, helping to ensure that polluting countries pay for the impact of climate change in the Global South. Eco-congregations and church volunteers supported key campaigns we shared on this issue and took part in a global civil society Day of Action on 12 November. As Stop Climate Chaos Scotland members and supporters, we helped champion Loss and Damage in the past year, but recognise that much more needs to be done on mitigation.

## 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.
- Trustees continued to actively consider adding or removing risks in Board meetings, with appropriate assessment of risk and mitigation during 2022.
- The past year saw pandemic restrictions end, but fundraising and volunteer involvement has been affected more generally by cost of living pressures impacting on individuals, partner organisations and all charities. Staff found the Risk Register particularly useful in discussing specific risks and in identifying next steps to avoid or mitigate.

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### Declaration

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

**Signed on behalf of the charity's trustees**

# 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	2022		31	Dec	2022

### 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	1,080	47,610			48,690	53,511
Legacies	-	-			-	-
Grants	13,000	62,877			75,877	78,910
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	35	-			35	16
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	-	1,995			1,995	4,956
<b>A1 Sub total</b>	<b>14,115</b>	<b>112,482</b>	<b>-</b>	<b>-</b>	<b>126,596</b>	<b>137,394</b>
error						
<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>-</b>	<b>-</b>
<b>Total receipts</b>	<b>14,115</b>	<b>112,482</b>	<b>-</b>	<b>-</b>	<b>126,596</b>	<b>137,394</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	16	-			16	21
Gross trading payments	-	-			-	-
Investment management costs	54	-			54	47
Payments relating directly to charitable activities	6,938	128,356			135,294	119,781
Grants and donations	-	-			-	-
Governance costs:						
Audit / independent examination	600	-			600	600
Preparation of annual accounts	62	322			384	298
Legal costs / Regulatory Payments	35	-			35	35
Board Meetings	-	145			145	160
<b>A3 Sub total</b>	<b>7,705</b>	<b>128,822</b>	<b>-</b>	<b>-</b>	<b>136,527</b>	<b>120,941</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>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,705</b>	<b>128,822</b>	<b>-</b>	<b>-</b>	<b>136,527</b>	<b>120,941</b>
<b>Net receipts / (payments)</b>	<b>6,410</b>	<b>( 16,341)</b>	<b>-</b>	<b>-</b>	<b>( 9,931)</b>	<b>16,453</b>
<b>A5 Transfers to / (from) funds</b>	<b>(16,341)</b>	<b>16,341</b>			<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>( 9,931)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>( 9,931)</b>	<b>16,453</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 £
B1 Cash funds	Cash and bank balances at start of year	34,831	13,020			47,851	31,398
	Surplus / (deficit) shown on receipts and payments account	(9,931)	0			(9,931)	16,452
						-	-
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	24,900	13,020	-	-	37,920	47,850

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

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
Grants Due	General Fund	3,000	3,000	3,000
Grants Due	Development Fund	17,869	17,869	15,529
Gift Aid Tax Refund Due	General Fund	165	165	123
Bank Interest	General Fund	5	5	1
	Total	21,039	21,039	18,653

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
Accrued Expenditure	Local & Network Support Fund	44	26
Accrued Expenditure	Development Fund	1,709	1,451
Accrued Expenditure	General Fund	-	-
	Total	1,753	1,477

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 June to 31st May.	Scottish Government	1	55,877
See description of General Fund	Church of Scotland	1	10,000
See description of Environmental Chaplaincy Fund	Scottish Episcopal Church	1	7,000
See description of General Fund	SCIAF	1	3,000
<b>Total</b>			<b>75,877</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)	<b>X</b>
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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)	<b>X</b>
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**C4b Trustee expenses - details**

	Number of trustees	£
Reimbursement of Travel and Subsistence	<b>0</b>	<b>0</b>

**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 £300 was donated to the charity by Trustees.

**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)	-	-			-	
Other	1,080	810			1,890	6,711
<b>Total</b>	<b>1,080</b>	<b>47,610</b>	<b>-</b>	<b>-</b>	<b>48,690</b>	<b>53,511</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government	-	55,877	55,877	61,910
Church of Scotland	10,000	-	10,000	10,000
Scottish Episcopal Church	-	7,000	7,000	7,000
Scottish Catholic International Aid Fund	3,000	-	3,000	
Other	-	-	-	-
<b>Total</b>	<b>13,000</b>	<b>62,877</b>	<b>75,877</b>	<b>78,910</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	-	1,995			1,995	4,956
Other - bank interest	35				35	
<b>Total</b>	<b>35</b>	<b>1,995</b>	<b>-</b>	<b>-</b>	<b>2,030</b>	<b>4,956</b>

126,596

**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 (Chaplaincy)	-	32,442			32,442	32,400
Other Employment Costs	5,359	62,536			67,895	54,860
Cost of Donated Services (Manse)	-	14,400			14,400	14,400
Other Manse Costs for Chaplaincy	-	7,095			7,095	6,346
Membership Support	819	1,733			2,552	
Office Costs	255	1,251			1,506	3,476
Travel, Conferences & Subsistence	200	4,625			4,825	3,849
IT, Telecomms & Equipment	304	4,275			4,579	4,269
bank fees & raising funds	69				69	
GOVERNANCE COSTS	697	467			1,164	180
<b>Other Costs</b>	<b>7,705</b>	<b>128,822</b>	<b>-</b>	<b>-</b>	<b>136,527</b>	<b>119,781</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below				Total unrestricted funds	Total unrestricted funds last period
	General Fund					
<b>Receipts</b>						
Donations	1,080				1,080	1,566
Legacies	-				-	-
Grants	13,000				13,000	10,000
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	35				34.58	16
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
<b>Sub total</b>	<b>14,115</b>				<b>14,115</b>	<b>11,582</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>Total receipts</b>	<b>14,115</b>				<b>14,115</b>	<b>11,582</b>
<b>Payments</b>						
Expenses for fundraising activities	16				16	21
Gross trading payments	-				-	-
Investment management costs	54				54	47
Payments relating directly to charitable activities	6,938				6,938	180
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	600				600	-
Preparation of annual accounts	62				62	-
Legal costs	-				-	-
Other	35				35	35
<b>Sub total</b>	<b>7,705</b>				<b>7,705</b>	<b>283</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>Total payments</b>	<b>7,705</b>				<b>7,705</b>	<b>283</b>
<b>Net receipts / (payments)</b>	<b>6,410</b>				<b>6,410</b>	<b>11,300</b>
<b>Transfers to / (from) funds</b>	<b>(16,341)</b>				<b>(16,341)</b>	<b>(7,000)</b>
<b>Surplus / (deficit) for year</b>	<b>(9,931)</b>				<b>(9,931)</b>	<b>4,300</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.

**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	-	47,490	120	-	47,610	51,945
Legacies	-	-	-	-	-	-
Grants	55,877	7,000	-	-	62,877	68,910
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	-	-	1,995	-	1,995	4,956
<b>Sub total</b>	<b>55,877</b>	<b>54,490</b>	<b>2,115</b>		<b>112,482</b>	<b>125,811</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>55,877</b>	<b>54,490</b>	<b>2,115</b>		<b>112,482</b>	<b>125,811</b>
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	57,214	57,874	13,268	-	128,356	119,601
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	600
Preparation of annual accounts	322	-	-	-	322	298
Legal costs	-	-	-	-	-	-
Other	145	-	-	-	145	160
<b>Sub total</b>	<b>57,680.79</b>	<b>57,874</b>	<b>13,268</b>		<b>128,822</b>	<b>120,659</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>57,681</b>	<b>57,874</b>	<b>13,268</b>	<b>-</b>	<b>128,822</b>	<b>120,659</b>
<b>Net receipts / (payments)</b>	<b>(1,804)</b>	<b>(3,384)</b>	<b>(11,153)</b>	<b>-</b>	<b>(16,341)</b>	<b>5,152</b>
<b>Transfers to / (from) funds</b>	<b>1,804</b>	<b>3,384</b>	<b>11,153</b>		<b>16,341</b>	<b>7,000</b>
<b>Surplus / (deficit) for year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>12,152</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. It includes a build up of funds for delapidations of manse due to Church of Scotland at end of lease.

**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.