

## 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     | 2025 | To              | 31  | 12    | 2025 |

### Reference and administration details

|                                 |                           |
|---------------------------------|---------------------------|
| Charity name                    | Eco-Congregation Scotland |
| Other names charity is known by |                           |
| Registered charity number       | SC041287                  |
| Charity's principal address     | 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  | Jennifer Adams | Chairperson     |                                   |                                                               |
| 2  | Mary Sweetland | Treasurer       |                                   |                                                               |
| 3  | John Seenan    | Deputy Chair    |                                   |                                                               |
| 4  | Fintan Hurley  |                 |                                   |                                                               |
| 5  | Richard Murray |                 |                                   |                                                               |
| 7  | Marjory McGhie |                 |                                   |                                                               |
| 8  | Valerie Brown  |                 |                                   |                                                               |
| 9  | Adrian Shaw    |                 |                                   |                                                               |
| 10 |                |                 |                                   |                                                               |
| 11 |                |                 |                                   |                                                               |
| 12 |                |                 |                                   |                                                               |

### 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 |
|---------------|-----------------------------------|
| John Collings | 1 January 2025 – 26 August 2025   |
|               |                                   |

### Structure, governance and management

|                                     |                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Type of governing document          | Eco-Congregation Scotland is a SCIO since 2018. It 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, 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.                                                                                                                                                                            |

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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 public engagement 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

- With reduced resources due to the reduction in grant funding from the main denominations, who have focused on internal issues over the last few years, we have maintained a reduced level of support for churches across Scotland committed to environmental activities in their life and mission.
- 623 churches registered with us as eco-congregations, of whom 137 are member congregations. There is considerable fluctuation in the number of Christian churches in Scotland at the moment, but we estimate that at least one in six have links to our charity.
- Our awards programme continued to recognise congregations in Scotland embedding spiritual, practical and global creation care practices into their communities. We presented nine awards to churches from three different denominations, including two Gold awards to honour outstanding practice. We initiated a project to refresh networks, piloting volunteer leadership in two areas, starting with re-forming of the Edinburgh and West Lothian network. We continued to provide the secretariat for the Scottish Churches Committee Net Zero subcommittee, and to engage with a wide range of other organisations through coalitions such as the Scottish Food Coalition and Stop Climate Chaos Scotland.
- Our eighteenth Annual Gathering, in Glasgow and online, brought volunteers together with a topical focus on "Peace with Creation - Pilgrims of Hope" hearing keynote speaker Nick Cooke, describing the work of Scottish Pilgrim Routes Forum; Christian Aid's Lucy le Roux, on *Restore Campaign - stand up to reckless polluters and greedy lenders*; Professor Adam Cumming, Chairman of Scotland's Churches Trust - *Church recording, support and promoting survival in ecological areas*; our eco-chaplain Rev David Coleman told of his pilgrimage of hope for the churches - *Assisi and back again*; and a panel presentation from five members shared their own Eco-journeys.
- We have commenced a joint venture with CrossReach to install solar panels on six of their care homes. This will provide a new income stream for the charity and reduced energy costs for CrossReach.

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### Achievements and performance (cont.)

- Our Environmental Chaplain travelled widely within Scotland, visiting 25 local churches, communities and colleges to talk and preach on environmental themes in the context of Christian faith. He answered many queries from churches, and contributed articles to various charities' magazines and periodicals. From late Spring onwards a huge part of his time was occupied in curating the Season of Creation resources, which involved travel and the making of original online and video content. The Seasons of Lent and Advent were also marked in a similar fashion.
- Strategic partnerships continued with Christian Aid, the Catholic Bishops' Office for the Care of Creation and the Scottish Episcopal Church Net Zero Team, with presentations in all dioceses.
- Grant funding was received from the Church of Scotland, Christian Aid, Action of Churches Together in Scotland (ACTS), the George MacLeod Trust and The Energy Saving Trust - CARES (Community and Renewable Energy Scheme).
- Trustees continued to actively consider adding or removing risks in quarterly Board meetings, with appropriate assessment of risk and mitigation including action to address financial pressures.

### Financial review

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

The charity supports churches across Scotland in environmental activities through a programme of events, activities and training for local congregations and volunteers. Reserves are set on a fund-by-fund basis taking account of current levels of expenditure and possible future changes. The reserves policy seeks to ensure adequate resources for unrestricted and restricted funds as follows:

- **Chaplaincy Fund:** This ring fences income and expenditure associated with the appointment and activities of an Environmental Chaplain. It included a build up of funds for potential dilapidations of manse due at end of lease. We are extremely grateful to the United Reformed Church for covering the dilapidation costs, since the fund was depleted in 2024. The Church of Scotland have increased the annual rental charge to £12,000 from September 2025.
- A distinct **Chaplaincy Restricted Fund** was allocated for specific grants from the Scottish Episcopal Church. No funding was received in 2025 and this is now closed.
- **Local & Network Support Fund:** The policy is to hold a reserve of at least 6 months' planned expenditure in the coming year. Membership fees are used solely for this fund and not repayable, so no reserves are held in this regard.
- **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.

The unrestricted funds at the year end were £18,888, which includes a donation for our website revamp which will be completed in early 2026, and a contribution from CrossReach for the Solar Project. Trustees continue to actively review and monitor the current policy and level of reserves on a regular basis, considering action to seek increased income and reduced levels of expenditure to grow reserves over the coming year.

#### Details of any deficit

**Energy Fund:** £64 due to phasing of grant funding and costs for professional fees. This was met from General Fund transfer as an interim measure for this restricted Fund.

**Chaplaincy Fund:** £10,531 due to increased travel costs required for activities across the country and the increased annual rental charge from September 2025. However, the deficit was addressed through an increased commitment to donations by congregations visited by the Chaplain as outlined in Appendix 2.

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

The charity is grateful for the support of:

- The **United Reformed Church** providing a special category ministry full-time for our ecumenical Environmental Chaplain, key to the operation of Eco-Congregation Scotland, with agreement generously extended 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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### Declaration

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

Signed on behalf of the charity's trustees

|                       |                         |                       |
|-----------------------|-------------------------|-----------------------|
| Signature(s)          | J.M.Adams               | <i>Mary Sweetland</i> |
| Full name(s)          | Jennifer Margaret Adams | Mary Sweetland        |
| Position (e.g. Chair) | Chairperson             | Treasurer             |
| Date                  | 29 September 2026       | 29 September 2026     |

## Eco-Congregation Scotland

SC041287



| Receipts and payments accounts |   |         |      |    |    |               |
|--------------------------------|---|---------|------|----|----|---------------|
| For the period from            |   |         |      | to |    |               |
|                                | 1 | January | 2025 |    | 31 | December 2025 |

## 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 £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 12,976             |                  |                            |                           | 12,976                     | 25,530                  |
| Legacies                                                      |                    |                  |                            |                           | -                          |                         |
| Grants                                                        | 12,000             | 58,226           |                            |                           | 70,226                     | 16,240                  |
| 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               | 35,458             |                  |                            |                           | 35,458                     | 10,093                  |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A1 Sub total</b>                                           | <b>60,434</b>      | <b>58,226</b>    | <b>-</b>                   | <b>-</b>                  | <b>118,660</b>             | <b>51,863</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>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>                                         | <b>60,434</b>      | <b>58,226</b>    | <b>-</b>                   | <b>-</b>                  | <b>118,660</b>             | <b>51,863</b>           |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           | 40                 |                  |                            |                           | 40                         | 50                      |
| Gross trading payments                                        |                    |                  |                            |                           | -                          |                         |
| Investment management costs                                   | 94                 |                  |                            |                           | 94                         | 85                      |
| Payments relating directly to charitable activities           | 52,176             | 58,290           |                            |                           | 110,466                    | 56,390                  |
| Grants and donations                                          |                    |                  |                            |                           | -                          |                         |
| Governance costs:                                             |                    |                  |                            |                           | -                          |                         |
| Audit / independent examination                               | -                  |                  |                            |                           | -                          |                         |
| Preparation of annual accounts                                | 115                |                  |                            |                           | 115                        | 164                     |
| Legal costs                                                   |                    |                  |                            |                           | -                          |                         |
| Other                                                         | 283                |                  |                            |                           | 283                        | 292                     |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A3 Sub total</b>                                           | <b>52,708</b>      | <b>58,290</b>    | <b>-</b>                   | <b>-</b>                  | <b>110,998</b>             | <b>56,981</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>52,708</b>      | <b>58,290</b>    | <b>-</b>                   | <b>-</b>                  | <b>110,998</b>             | <b>56,981</b>           |
| <b>Net receipts / (payments)</b>                              | <b>7,726</b>       | <b>(64)</b>      | <b>-</b>                   | <b>-</b>                  | <b>7,662</b>               | <b>(5,118)</b>          |
| <b>A5 Transfers to / (from) funds</b>                         | <b>(64)</b>        | <b>64</b>        |                            |                           | <b>-</b>                   |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>7,662</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>7,662</b>               | <b>(5,118)</b>          |

## Section B Statement of balances

| Categories    | Details                                                    | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---------------|------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|               |                                                            | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| B1 Cash funds | Cash and bank balances at start of year                    | 11,226             |                  |                            |                           | 11,226               | 16,344            |
|               | Surplus / (deficit) shown on receipts and payments account | 7,662              |                  |                            |                           | 7,662                | (5,118)           |
|               |                                                            |                    |                  |                            |                           | -                    |                   |
|               |                                                            |                    |                  |                            |                           | -                    |                   |
|               | Cash and bank balances at end of year                      | 18,888             | -                | -                          | -                         | 18,888               | 11,226            |

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

|                 | Details                 | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year    |
|-----------------|-------------------------|-----------------------------|---------------------|------------------------------|--------------|
|                 |                         |                             | to nearest £        | to nearest £                 | to nearest £ |
| B3 Other assets | Grants Due              | General Fund                |                     | 2,000                        | 5,000        |
|                 | Gift Aid Tax Refund Due | General Fund                |                     | 1,688                        | 3,240        |
|                 | Bank Interest           | General Fund                |                     | 8                            | 4            |
|                 |                         |                             |                     |                              |              |
|                 |                         |                             |                     |                              |              |
|                 |                         | Total                       |                     | 3,696                        | 8,248        |

|                | Details             | Fund to which liability relates | Amount due   | Last year    |
|----------------|---------------------|---------------------------------|--------------|--------------|
|                |                     |                                 | to nearest £ | to nearest £ |
| B4 Liabilities | Accrued Expenditure | General Fund                    | 663          | 833          |
|                | Accrued Expenditure | Local and Network Support Fund  | 5            |              |
|                |                     |                                 |              |              |
|                |                     |                                 |              |              |
|                |                     |                                 |              |              |
|                |                     | Total                           | 668          | 833          |

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

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

Signature\*

Print Name

Date of  
approval

|                |                         |                   |
|----------------|-------------------------|-------------------|
| J.M.Adams      | Jennifer Margaret Adams | 29 September 2026 |
| Mary Sweetland | Mary Sweetland          | 29 September 2026 |

## Section C Notes to the Accounts

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

See Additional analysis sheets (1-3)

|           | Type of activity or project supported | Individual / institution | Number of grants made | £ |
|-----------|---------------------------------------|--------------------------|-----------------------|---|
| C2 Grants |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |

|                          |                                                                                                                                                      |   |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 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) |  |
|----------------------|-----------------------------------------------------------------------------------------------------------------------|--|

|                                |                                        | Number of trustees | £   |
|--------------------------------|----------------------------------------|--------------------|-----|
| C4b Trustee expenses - details | Travel to Board Meetings / Conferences | 2                  | 120 |
|                                |                                        |                    |     |
|                                |                                        |                    |     |
|                                |                                        |                    |     |
|                                |                                        |                    |     |

|                                                     | Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|-----------------------------------------------------|------------------------|-----------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons |                        |                       |                        |                                       |
|                                                     |                        |                       |                        |                                       |
|                                                     |                        |                       |                        |                                       |
|                                                     |                        |                       |                        |                                       |
|                                                     |                        |                       |                        |                                       |

|                      |                                                                                                        |
|----------------------|--------------------------------------------------------------------------------------------------------|
| C6 Other information | CROSSREACH CONTRIBUTION OF £18,197 for Solar Energy Project and Donation for Website Redesign Received |
|----------------------|--------------------------------------------------------------------------------------------------------|

## Eco-Congregation Scotland

SC041287

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

|                                    | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|                                    | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Total Donations from Individuals   | 9,169              |                  |                            |                           | 9,169                | 14,867            |
| Total Donations from Organisations | 3,807              |                  |                            |                           | 3,807                | 10,663            |
|                                    |                    |                  |                            |                           | -                    | -                 |
| <b>Total</b>                       | <b>12,976</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>12,976</b>        | <b>25,530</b>     |

## 2 Grants

|                                          | Unrestricted funds | Restricted funds | Total current period | Total last period |
|------------------------------------------|--------------------|------------------|----------------------|-------------------|
|                                          | to nearest £       | to nearest £     | to nearest £         | to nearest £      |
| Church of Scotland                       | 4,000              |                  | 4,000                | 4,240             |
| Scottish Episcopal Church                |                    |                  |                      | 7,000             |
| Scottish Catholic International Aid Fund |                    |                  | -                    | -                 |
| Christian Aid                            | 2,000              |                  | 2,000                | 2,000             |
| The Ferguson Bequest                     |                    |                  |                      | 3,000             |
| Actions of Churches Together Scotland    | 5,000              |                  | 5,000                |                   |
| George MacLeod Trust                     | 1,000              |                  | 1,000                |                   |
| The Energy Saving Trust -CARES           |                    | 58,226           | 58,226               |                   |
| <b>Total</b>                             | <b>12,000</b>      | <b>58,226</b>    | <b>70,226</b>        | <b>16,240</b>     |

## 3 Gross receipts from other charitable activities

|                          | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|--------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|                          | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Membership Fees          | 11,987             |                  |                            |                           | 11,987               | 7,838             |
| Crossreach Solar Benefit | 18,197             |                  |                            |                           | 18,197               | 2,180             |
| Interest Income          | 95                 |                  |                            |                           | 95                   | 75                |
| Gift Aid tax recovery    | 5,179              |                  |                            |                           | 5,179                | -                 |
|                          |                    |                  |                            |                           | -                    | -                 |
|                          |                    |                  |                            |                           | -                    | -                 |
|                          |                    |                  |                            |                           | -                    | -                 |
| <b>Total</b>             | <b>35,458</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>35,458</b>        | <b>10,093</b>     |

## 4 Payments relating directly to charitable activities

|                                     | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|-------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|                                     | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Employment Costs                    | 29,290             |                  |                            |                           | 29,290               | 38,410            |
| Manse Costs for Chaplaincy          | 10,238             |                  |                            |                           | 10,238               | 6,764             |
| Membership Support                  | 3,524              |                  |                            |                           | 3,524                | 2,675             |
| Office Costs and Other Costs        | 2,075              |                  |                            |                           | 2,074                | 1,981             |
| Travel, Conferences and Subsistence | 4,024              |                  |                            |                           | 4,024                | 3,729             |
| IT, Telecoms & Equipment            | 3,025              |                  |                            |                           | 3,025                | 2,831             |
| Crossreach Solar Professional Fees  |                    | 58,290           |                            |                           | 58,290               |                   |
|                                     |                    |                  |                            |                           |                      |                   |
|                                     |                    |                  |                            |                           |                      |                   |
|                                     |                    |                  |                            |                           |                      |                   |
| <b>Total</b>                        | <b>52,176</b>      | <b>58,290</b>    | <b>-</b>                   | <b>-</b>                  | <b>110,466</b>       | <b>56,390</b>     |

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

|                                                            | General Fund   | Chaplaincy Fund | Local & Network Support Fund |          | Total unrestricted funds | Total unrestricted funds last period |
|------------------------------------------------------------|----------------|-----------------|------------------------------|----------|--------------------------|--------------------------------------|
| <b>Receipts</b>                                            |                |                 |                              |          |                          |                                      |
| Donations                                                  | 9,320          | 1,494           | 2,162                        |          | 18,154                   | 25,530                               |
| Legacies                                                   |                |                 |                              |          | -                        | -                                    |
| Grants                                                     | 6,000          | 1,000           | 5,000                        |          | 12,000                   | 9,240                                |
| Receipts from fundraising activities                       | 95             |                 |                              |          | 95                       |                                      |
| Gross trading receipts                                     |                |                 |                              |          | -                        | -                                    |
| buildings                                                  |                |                 |                              |          | -                        | -                                    |
| Rents from land & buildings                                |                |                 |                              |          | -                        | -                                    |
| Gross receipts from other charitable activities            | 23,376         |                 | 11,988                       |          | 30,185                   | 10,093                               |
| <b>Sub total</b>                                           | <b>38,791</b>  | <b>2,494</b>    | <b>19,149</b>                |          | <b>60,434</b>            | <b>44,863</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>38,791</b>  | <b>2,494</b>    | <b>19,149</b>                |          | <b>60,434</b>            | <b>44,863</b>                        |
| <b>Payments</b>                                            |                |                 |                              |          |                          |                                      |
| Expenses for fundraising activities                        | 40             |                 |                              |          | 40                       | 50                                   |
| Gross trading payments                                     |                |                 |                              |          | -                        | -                                    |
| Investment management costs                                | 94             |                 |                              |          | 94                       | 85                                   |
| Payments relating directly to charitable activities        | 25,542         | 13,025          | 13,609                       |          | 52,176                   | 49,390                               |
| Grants and donations                                       |                |                 |                              |          | -                        | -                                    |
| Governance costs:                                          |                |                 |                              |          | -                        | -                                    |
| Board Meetings                                             | 236            |                 |                              |          | 236                      | 257                                  |
| Audit / independent examination                            |                |                 |                              |          |                          |                                      |
| Preparation of annual accounts                             | 115            |                 |                              |          | 115                      | 164                                  |
| Legal costs                                                |                |                 |                              |          | -                        | -                                    |
| Other                                                      | 47             |                 |                              |          | 47                       | 35                                   |
| <b>Sub total</b>                                           | <b>26,074</b>  | <b>13,025</b>   | <b>13,609</b>                | <b>-</b> | <b>52,708</b>            | <b>49,981</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>26,074</b>  | <b>13,025</b>   | <b>13,609</b>                | <b>-</b> | <b>52,708</b>            | <b>49,981</b>                        |
| <b>Net receipts / (payments)</b>                           | <b>12,717</b>  | <b>(10,531)</b> | <b>5,540</b>                 | <b>-</b> | <b>7,726</b>             | <b>(5,118)</b>                       |
| <b>Transfers to / (from) funds</b>                         | <b>(5,055)</b> | <b>10,531</b>   | <b>(5,540)</b>               |          | <b>(64)</b>              |                                      |
| <b>Surplus / (deficit) for year</b>                        | <b>7,662</b>   |                 |                              | <b>-</b> | <b>7,662</b>             | <b>(5,118)</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.

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 dilapidations of manse due to the Church of Scotland at end of lease. From 2023 this has been assigned to unrestricted funds as it has been designated by trustees, having previously been reported as a restricted fund. The Chaplaincy Restricted Fund has a nil balance since we received no grant funding from the Scottish Episcopal Church.

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 supporting local congregations and networks including related staff costs. This fund was established to ring fence that income and ensure it only meets the agreed expenditure. From 2023 this has been assigned to unrestricted funds as it has been designated by trustees, after being reported in previous years as a restricted fund.

## Eco-Congregation Scotland

SC041287

## Additional analysis (3)

## 6 Breakdown of restricted funds

|                                                            | Chaplaincy<br>Restricted<br>Fund | Energy<br>Fund |   |   | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|------------------------------------------------------------|----------------------------------|----------------|---|---|---------------------------|------------------------------------------|
| <b>Receipts</b>                                            |                                  |                |   |   |                           |                                          |
| Donations                                                  |                                  |                |   |   | -                         |                                          |
| Legacies                                                   |                                  |                |   |   | -                         |                                          |
| Grants                                                     |                                  | 58,226         |   |   | 58,226                    | 7,000                                    |
| 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            |                                  |                |   |   | -                         |                                          |
| <b>Sub total</b>                                           |                                  | 58,226         | - | - | 58,226                    | 7,000                                    |
| <b>Receipts from asset &amp; investment sales</b>          |                                  |                |   |   |                           |                                          |
| Proceeds from sale of fixed assets                         |                                  |                |   |   | -                         |                                          |
| Proceeds from sale of investments                          |                                  |                |   |   | -                         |                                          |
| <b>Sub total</b>                                           | -                                | -              | - | - | -                         | -                                        |
| <b>Total receipts</b>                                      | -                                | 58,226         | - | - | 58,226                    | 7,000                                    |
| <b>Payments</b>                                            |                                  |                |   |   |                           |                                          |
| Expenses for fundraising activities                        |                                  |                |   |   | -                         |                                          |
| Gross trading payments                                     |                                  |                |   |   | -                         |                                          |
| Investment management costs                                |                                  |                |   |   | -                         |                                          |
| Payments relating directly to charitable activities        |                                  | 58,290         |   |   | 58,290                    | 7,000                                    |
| Grants and donations                                       |                                  |                |   |   | -                         |                                          |
| Governance costs:                                          |                                  |                |   |   | -                         |                                          |
| Audit / independent examination                            |                                  |                |   |   | -                         |                                          |
| Preparation of annual accounts                             |                                  |                |   |   | -                         |                                          |
| Legal costs                                                |                                  |                |   |   | -                         |                                          |
| <b>Sub total</b>                                           | -                                | 58,290         | - | - | 58,290                    | 7,000                                    |
| <b>Payments relating to asset and investment movements</b> |                                  |                |   |   |                           |                                          |
| Purchases of fixed assets                                  |                                  |                |   |   | -                         |                                          |
| Purchase of investments                                    |                                  |                |   |   | -                         |                                          |
| <b>Sub total</b>                                           | -                                | -              | - | - | -                         | -                                        |
| <b>Total payments</b>                                      | -                                | 58,290         | - | - | 58,290                    | 7,000                                    |
| <b>Net receipts / (payments)</b>                           |                                  | (64)           | - | - | (64)                      | -                                        |
| <b>Transfers to / (from) funds</b>                         |                                  | 64             |   |   | 64                        |                                          |
| <b>Surplus / (deficit) for year</b>                        | -                                | -              | - | - | -                         | -                                        |

## Nature and purpose of funds

Chaplaincy Restricted was closed since no income.

Energy Fund established for Energy Saving Trust CARES (Community and Renewable Energy Scheme) Grant relating to CrossReach Solar Project.

## APPENDIX 3



| Independent examiner's report on the accounts v2                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |       |      |    |                 |                                 |      |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------|----|-----------------|---------------------------------|------|
| <b>Report to the trustees/members of</b>                        | Charity name<br>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 | to | Day             | Month                           | Year |
|                                                                 | 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 01    | 2025 |    | 31              | 12                              | 2025 |
| <b>Set out on pages</b>                                         | (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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <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>                                                | Kaye Johnstone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |       |      |    | <b>Date:</b>    | 29 <sup>TH</sup> September 2026 |      |
| <b>Name:</b>                                                    | Kaye Johnstone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |       |      |    |                 |                                 |      |
| <b>Relevant professional qualification(s) or body (if any):</b> | (Receipts & Payments)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |       |      |    |                 |                                 |      |
| <b>Address:</b>                                                 | The Ayrshire Community Trust (TACT)<br>27 Vernon Street<br>Saltcoats<br>KA21 5HE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |       |      |    |                 |                                 |      |

\*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.

\*\* OSCR will accept digital or typed signatures

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose