

REGISTERED SCIO NUMBER: CS006635 (Scotland)

REGISTERED CHARITY NUMBER: SC052989

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31 MARCH 2025**

FOR

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK (ECCAN) [SCIO]

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK

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EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK

CONVENER'S REPORT for the period ended 31 March 2025

I am delighted to present this first Convener's Report for the Edinburgh Communities Climate Action Network (ECCAN), covering our inaugural financial period to 31 March 2025.

ECCAN was established to empower Edinburgh's communities to address the climate and nature emergencies through collective action, learning, and innovation. In our first 16 months, we've laid strong foundations for a city-wide network rooted in community values, equity, and practical climate solutions. We have also been fortunate to witness the enthusiasm, creativity, and determination of local groups across Edinburgh, and it is their energy that drives our work forward.

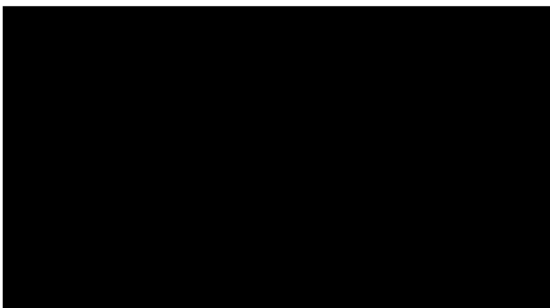
As you will see from the detail in this report, we have managed to set up and attract over four hundred participants to the various events and gatherings we have organised.

We have successfully delivered half-yearly Assemblies, themed around the seasons, for our members. Training has been delivered across a variety of subjects including climate psychology, climate conversations, and EDI. The network continues to grow and through our seedgrant fund, Greenlight, we have been able to support some wonderful climate action projects in Edinburgh to the tune of £170,000.

I would like to thank the politicians in the Scottish Parliament for their financial support and the Officials in St Andrew House for their advice and guidance. Without their support we would not have managed to grow substantially in such a short space of time. It was also gratifying that the decision to set up climate action networks throughout Scotland was agreed by all the political parties.

Next year, we aim to grow and expand the Networks as well as the activities that help us promote climate action at the local level. We look forward to working with you to deliver further success in 2025-26.

I would like to thank all supporters and partners for making the first year of our existence such a success.



Convener, Edinburgh Communities Climate Action Network

Dated: 5th December 2025

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK

REPORT OF THE TRUSTEES for the period ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

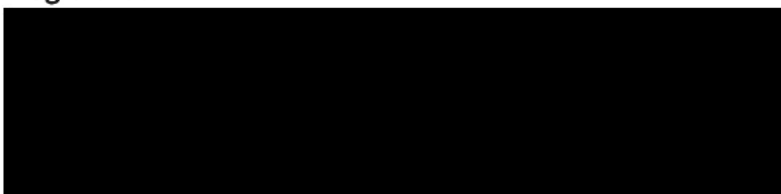
Registered SCIO number

CS006635

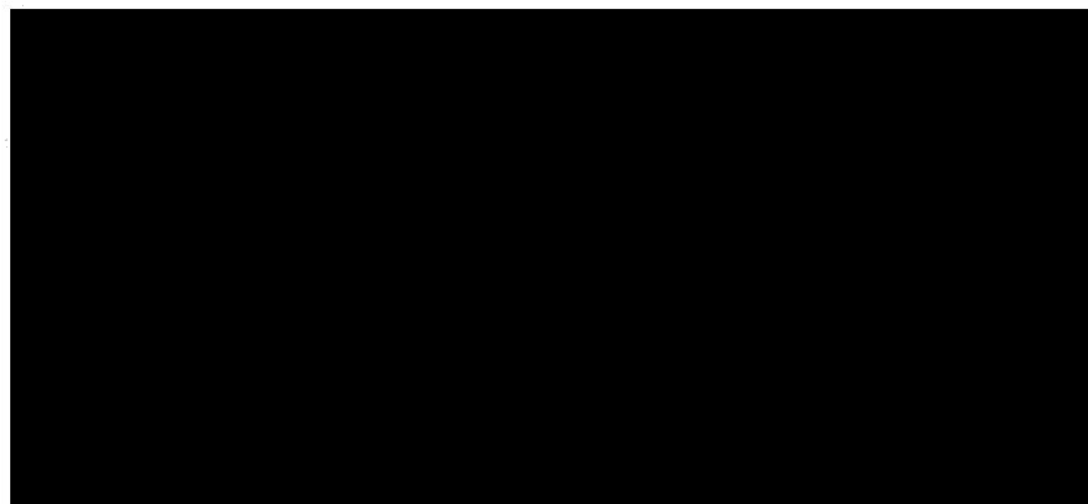
Registered Charity number

SC052989

Registered office



Trustees



Independent Examiner



Montpelier Professional (Galloway) Limited

1 Dashwood square

Newton Stewart

DG8 6ER

Management Team

Network Lead

Operations Lead



EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK

REPORT OF THE TRUSTEES for the period ended 31 March 2025

The trustees present their report with the financial statements of the charity for the period 13 November 23 to 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Edinburgh Communities Climate Action Network (ECCAN) is a Scottish Charitable Incorporated Organisation (SCIO), incorporated on 13 November 2023. It is governed by its constitution, which sets out its charitable purposes and the structure under which it operates. The charity is overseen by a Board of Trustees who meet regularly and are responsible for the strategic direction and oversight of the organisation's operations.

ECCAN employs a small staff team to deliver its programmes and operates through a collaborative network model involving community groups across Edinburgh. Trustees are recruited through open calls to ensure a diverse, experienced, and representative board and are provided with appropriate induction and governance support upon appointment.

Objectives and Activities

ECCAN exists to support community-led climate action in Edinburgh by building capacity, strengthening networks, and promoting inclusive environmental initiatives.

Its five core outcomes are:

1. **Awareness** – Raising understanding of climate and nature emergencies.
2. **Knowledge and Skills** – Sharing tools and expertise for community climate action.
3. **Capacity** – Enabling local action through funding, volunteers, and partnerships.
4. **Involvement in Decision-Making** – Ensuring communities influence climate-related policy.
5. **Innovation** – Supporting and spreading new approaches to climate solutions.

During the reporting period, ECCAN undertook a wide range of activities aligned with these outcomes, including the development of its Greenlight seedgrant fund, networking events, training sessions, awareness campaigns, and the establishment of thematic sub-networks (e.g. Energy, Food).

Public Benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Achievements and Performance

In its first 16½ months of operation, ECCAN has made strong progress in establishing a city-wide community climate action network:

1. Supported 37 community-led projects through the seedgrant fund, distributing £172,805 in grants.
2. Organised 17 hosted events with 226 attendees, and attended over 30 external events.
3. Increased network membership significantly (group members: +60; individual members: +106).
4. Delivered targeted training on carbon literacy, climate adaptation, climate conversations, employability, and diversity and inclusion.
5. Developed strategic partnerships with the City of Edinburgh Council, local universities, and third-sector organisations including EVOC and CEMVO.
6. Implemented a comprehensive communications strategy with an active newsletter (up to 873 subscribers) and growing social media presence.

Substantial work has also been completed on organisational development:

- Recruitment of a team of four staff.
- Governance, financial, and IT systems put in place.
- Development of a monitoring and evaluation framework in collaboration with Evaluation Support Scotland.

Financial Review

ECCAN's first financial period runs from 13 November 2023 to 31 March 2025. Total income for this period was £433,107, comprising primarily of grant funding from Scottish Government. Total expenditure was £419,624, which includes £172,805 of seedgrants, a further £59,217 on events and training offerings, and sub-network development, £135,660 on staff costs, and the remaining £51,942 on other operational costs, overheads and equipment.

Budget management is conducted in accordance with a clear expenditure profile and supported by rigorous internal controls. ECCAN is committed to value for money and employs the 5E's model (Economy, Efficiency, Effectiveness, Equity, and Cost-effectiveness) across its planning and delivery.

Reserves Policy

As a newly constituted organisation, ECCAN is in the process of developing a formal reserves policy. The trustees intend to build up an operational reserve to cover 3–6 months of core running costs over time, to support financial stability and manage risk.

Plans for the Future

For 2025–26, ECCAN plans to:

- Expand its Greenlight funding using a participatory budgeting model.
- Develop its sub-network model further and roll out to additional climate action themes.
- Deliver a full year of training and outreach, including in areas such as policy influence and net zero planning.
- Further enhance its networking tools including via website.
- Further develop its Widening Access and Participation approach.

Risk Management

A Risk Register has been developed and is reviewed regularly by the Board. Key risks include funding continuity, stakeholder engagement, and data protection. ECCAN mitigates these through strong partnerships, regular member feedback, and clear operational policies.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

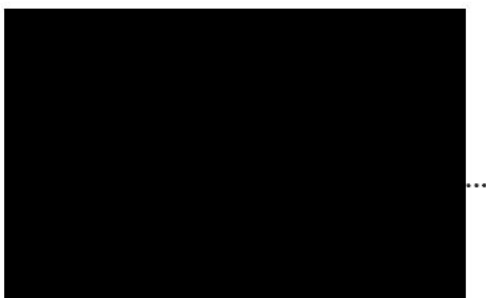
The trustees are responsible for preparing financial statements for each financial period that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.



For and on behalf of the Board of Trustees

Dated: 5th December 2025

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES AND MEMBERS OF EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK

I report on the accounts of the charity for the period 13 November 2023 to 31 March 2025, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.


Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulations,

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Dated: 8/12/25

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK
STATEMENT OF FINANCIAL ACTIVITIES
For the period 13 November 2023 to 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Income	1			
<i>Income from charitable activities</i>				
Grants Received – Scottish Government			422,484	422,484
Grants Received – Other			10,252	10,252
<i>Income from trading activities</i>				
Other income		371		371
Total Income		371	432,736	433,107
Expenditure				
<i>Expenditure on charitable activities</i>				
Grants paid – Seed grant funding			172,805	172,805
Subnetwork development			38,097	38,097
Events – hosted			20,499	20,499
Events – attended			421	421
Fundraising support			200	200
Salaries			99,732	99,732
PAYE and NIC			25,419	25,419
Pension costs			10,509	10,509
Advertising & Marketing			16,634	16,634
Bank fees			47	47
Consulting			4,344	4,344
Depreciation expense			3,626	3,626
General expenses			1,229	1,229
Governance			1,159	1,159
Insurance			1,474	1,474
IT Support			2,382	2,382
Printing & Stationery			120	120
Recruitment			3,277	3,277
Rent			8,920	8,920
Room hire			523	523
Staff training			2,207	2,207
Subscriptions			4,802	4,802
Telephone & Internet			187	187
Travel			440	440
Volunteer expenses			569	569
Total Expenditure			419,624	419,624
Net Income/(Expenditure)		371	13,112	13,483
Transfers between funds		-	-	-

Net movement in funds	371	13,112	13,483
Reconciliation of funds			
Fund balances as at 13 November 2023	-	-	-
Fund balances as at 31 March 2025	371	13,112	13,483

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK
STATEMENT OF FINANCIAL POSITION
As at 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £
FIXED ASSETS				
Tangible assets	3	-	8,802	8,802
CURRENT ASSETS				
Debtors		331	-	331
Cash at bank		40	14,014	14,054
CREDITORS				
Amounts falling due within one year		-	9,703	9,703
NET CURRENT ASSETS		371	4,311	4,681
TOTALS ASSETS LESS CURRENT LIABILITIES		371	13,112	13,483
CREDITORS				
Amounts falling after more than one year		-	-	-
NET ASSETS		371	13,112	13,483
FUNDS				
Unrestricted funds				371
Restricted funds				13,112
TOTAL FUNDS				13,483

The financial statements were approved by the Board of Trustees and authorised for issue on ...5/12/25....
and were signed on its behalf by:



For and on behalf of the Board of Trustees

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK
CASH FLOW STATEMENT
For the period 13 November 2023 to 31 March 2025

	Notes	2025 £
Cash flows from operating activities		
Cash generated from operations	1	26,482
Net cash provided by (used in) operating activities		26,482
Cash flows from investing activities		
Purchase of tangible fixed assets		- 12,428
Net cash provided by (used in) investing activities		- 12,428
Cash flows from financing activities		-
Net cash provided by (used in) financing activities		-
Change in cash and cash equivalents in the reporting period		14,054
Cash and cash equivalents at the beginning of the period		-
Cash and cash equivalents at the end of the period		14,054

NOTES TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities):	13,483
Adjustments for:	
Depreciation charges	3,626
Decrease / (increase) in debtors	- 331
(Decrease) / increase in creditors	9,702
	26,482

EDINBURGH COMMUNITIES CLIMATE ACTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS

For the period 13 November 2023 to 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the SCIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Incoming resources that do not meet the criteria for recognition in the Statement of Financial Activities are accounted for as deferred income and included as liabilities at the balance sheet date. Income is deferred only when the charity has to fulfil conditions before becoming entitled to the funds or where the donor has specified that the income is to be expended in a future period.

Income from charitable activities

Income from charitable activities are derived from grants and fees and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income from revenue grants, where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. The two grant income streams for the period were Scottish Government, and Verture.

Other income

Other income was received from event ticket sales.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Fixed assets are stated at cost, being purchase price, less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset, less its estimated residual value, over its estimated useful life as follows:

Computer equipment	33% straight line
Events equipment	33% straight line
Office equipment	33% straight line

Fixed assets are stated at cost, being purchase price, less accumulated depreciation.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are further split into designated and general. Designated funds are funds allocated by the trustees for a specific purpose. General funds are all other unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised

for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme.

Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INCOME FROM CHARITABLE ACTIVITIES

Grants received:	2025
	£
Scottish Government – Climate Action Hubs	422,484
Verture	10,252
	<hr/>
	432,736

The Scottish Government's Climate Action Hubs programme established 24 community climate action hubs across the country, of which Edinburgh Communities Climate Action Hub is one. Edinburgh Communities Climate Action Hub also received a grant from Verture (previously SNIFFER) to carry out a data collection exercise relating to climate adaptation.

3. FIXED ASSETS

	Computer equipment £	Events equipment £	Office equipment £	Total £
COST				
As at 13 November 2023	-	-	-	-
Additions	10,221	505	1,701	12,428
Disposals	-	-	-	-
At 31 March 2025	10,221	505	1,701	12,428
DEPRECIATION				
As at 13 November 2023	-	-	-	-
Charge for year	3,087	80	459	3,626
Disposals	-	-	-	-
At 31 March 2025	3,087	80	459	3,626
NET BOOK VALUE				
At 31 March 2025	7,135	425	1,242	8,802

4. STAFF COSTS

	2025 £
Wages and salaries	99,732
Social security costs	25,419
Pension costs	10,509
	<u>135,660</u>

The average monthly number of employees during the year was as follows:

	2025
Average monthly employees	<u>3</u>

There was no employees whose annual remuneration was more than £60,000.

The charity considers that its key management personnel comprises of the Network Lead. The total employment benefits including employees National Insurance and employer pension contributions of the key personnel were £49,342.

5. TRUSTEE REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025. No trustees were reimbursed for expenses during the period.

6. MOVEMENT IN FUNDS

	Income £	Expenditure £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	371	-	-	371
Restricted funds				
Scottish Government – Climate Action Hubs	422,484	416,370	-	6,114
Verture	10,252	3,253	-	6,999
TOTAL FUNDS	<u>433,107</u>	<u>419,624</u>	<u>-</u>	<u>13,483</u>

