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Registered Company No: 101660 (Scotland)

Registered Charity No: Sco 09280

ENERGY ACTION SCOTLAND

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

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ENERGY ACTION SCOTLAND

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

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ENERGY ACTION SCOTLAND

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity name Energy Action Scotland

Charity registration number SCO 09280

Company registration number 101660

**Registered office
And operational address** Suite 4a
Ingram House
227 Ingram Street
Glasgow
G1 1DA

Board of Directors	Christine Davis CBE (S) (until November 2008, then)	Convener
	George Thom (M) (from November 2008)	Convener
	George Thom (M) (until November 2008, then)	Vice Convener
	Sandra Martin (M) (from November 2008)	Vice Convener
	Hamilton Smillie MBE (S)	Treasurer
	Laura McGadie (M) (until November 2008)	
	Eddie Lafferty (S)	
	Andrew Kilpatrick (M)	
	David Sigsworth (S)	
	Jenny Saunders (R)	
	Archie Stoddart (M) until June 2008	
	Ian Watson CBE (M)	
	David McNeish (M) until January 2009	
	Alison Crook (M)	
	Stewart Wilson (M) from April 2008	
	Professor Allan Hutton (M) from April 2008	
	Liz Marquis (M) from November 2008	
	Peter Kelly (M) from November 2008	

* M = Member Director, S = Special Director and R = Representative Director

Advisor to the Board Professor Thomas Carbery OBE

Honorary President Lord O'Neill of Clackmannan

Honorary Vice President Jackie Baillie MSP
John Swinney MSP until May 2008
Alex Neil MSP from September 2008
Sir Robert Smith MP

Company Secretary Norman Kerr

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LEGAL AND ADMINISTRATIVE INFORMATION

Senior Management Team	Norman Kerr Elizabeth Gore	Director Deputy Director and Public Relations and Information Manager
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Auditors	Wylie & Bisset LLP, 168 Bath Street, Glasgow, G2 4TP
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Bankers	The Bank of Scotland, Gordon Street, Glasgow, G1 3RS
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Solicitors	Burness, 242 West George Street, Glasgow, G2 4QY
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ENERGY ACTION SCOTLAND

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2009. The legal and administrative information on pages 1 and 2 forms part of this report.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

The Trustees who served during the year and since the year-end were as follows:

Board of Directors

Christine Davis CBE (S) (until November 2008, then)	Convener
George Thom (M) (from November 2008)	Convener
George Thom (M) (until November 2008, then)	Vice Convener
Sandra Martin (M) (from November 2008)	Vice Convener
Hamilton Smillie MBE (S)	Treasurer
Laura McGadie (M) (until November 2008)	
Eddie Lafferty (S)	
Andrew Kilpatrick (M)	
David Sigsworth (S)	
Jenny Saunders (R)	
Archie Stoddart (M) until June 2008	
Ian Watson CBE (M)	
David McNeish (M) until January 2009	
Alison Crook (M)	
Stewart Wilson (M) from April 2008	
Professor Allan Hutton (M) from April 2008	
Liz Marquis (M) from November 2008	
Peter Kelly (M) from November 2008	

* M = Member Director, S = Special Director and R = Representative Director

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 October 1986. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of the Charity's Board of Directors

The Directors of the company are also the charity's trustees and are known as the Directors. The board consists of three types of Directors; Member Directors; Special Directors and a Representative Director. Directors are appointed to the board under the following procedures.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

All full voting members of Energy Action Scotland are eligible to stand for election to the board of Directors as Member Directors. Member Directors are chosen by the members at the Annual General Meeting (AGM), normally held in November of each year at the charity's Annual Conference. Member Directors elected are eligible to serve for a three year term after which they may present themselves for a further period of service by standing at an AGM. Member Directors are able to serve a maximum of two three year periods after which they must stand down for a minimum period of one year before becoming eligible for re-election.

Special Directors are appointed by the Member Directors after the AGM and must be appointed annually. Special Directors may only serve for a period of six one year terms before stepping down for a minimum period of one year before they may be considered for further service on the board. Special Directors are chosen by the Member Directors for their specialist knowledge in areas where the board believes it is lacking in knowledge, for example in the detailed working of the fuel utilities, finance or housing.

The Representative Director is appointed from National Energy Action, a charity based in England which operates in the same sphere of activities as Energy Action Scotland, namely fuel poverty. A seat as a Representative Director is offered to the charity's Trustees who in turn nominate a representative from the senior management team.

Advisors to the board are chosen by the full board to give added depth and support to aid the board and the charity in their work. Currently the board has the services of one advisor, Professor Thomas Carbery OBE who gives advice on policy and politics.

Director Induction and Training

When a Director is elected by the membership at the AGM or appointed by the board as Special Directors there are a number of actions that will follow. In addition to completing all necessary paperwork for Companies House, the newly elected Director will receive a board pack from the charity. This pack contains copies of the current corporate and work plans, declaration of interest form, staff structure chart, details of other Directors, minutes of the last three board meetings and the list of dates for the next year's board meetings.

Each elected or appointed Director is also invited to spend half a day with the Director (the title given by the company to its senior manager) for an induction. During the induction, the newly elected/appointed Director receives information about their remit as a board member, a briefing on the corporate and work plans and are advised of other board responsibilities such as declaration of interests.

Energy Action Scotland is a member of the Legal Services Agency (LSA), a group which provides a range of training and support services of a legal nature to the voluntary sector. Each year LSA runs a number of courses aimed at supporting company secretaries and trustees. Energy Action Scotland makes places at this course available to elected/appointed Directors and in particular to Directors who do not hold or have not held senior executive posts within their own organisations.

All elected members are chosen from member organisations and as such are well aware of Energy Action Scotland and its work. Special Directors are chosen for their expertise and will all be aware of Energy Action Scotland, although perhaps not to the same extent as members. Special attention is given to developing an appropriate induction session for these Directors.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

Risk Management

The company undertook a formal risk management process with the aid of its auditors in 2004. From this assessment a risk management register has been developed. This is reviewed annually. There are a number of key documents which support the risk management strategy which include a finance manual, which sets down financial limits and authorities for the management team, an administration manual, a health and safety policy, a project management register and a reserves policy. Policy documents and procedures are reviewed by the board on an annual basis and amended to take account of current risks internal and external to the organisation.

Additionally there are board meetings, which are held on a quarterly basis, to which reports on current and planned activities are presented, along with financial reports detailing monthly accounting information. Monthly management accounts are also prepared and reviewed against budget and presented to the Treasurer on a monthly basis.

Organisational Structure

Energy Action Scotland is managed by a board of no more than 16 Directors; this is split into Member Directors (maximum of 10) and Special Directors (Maximum of 5) with one Representative Director.

Member Directors are chosen by the members at the Annual General Meeting (AGM), normally held in November of each year at the charity's Annual Conference. Member Directors elected are eligible to serve for a three year term after which they may present themselves for a further period of service by standing at an AGM. Member Directors are able to serve a maximum of two three year periods after which they must stand down for a minimum period of one year before becoming eligible for re-election. During this year one member was reappointed to the board of Directors at the AGM having served a fallow year.

Special Directors are appointed by the Member Directors after the AGM and must be appointed annually. Special Directors may only serve for a period of six one year terms before stepping down for a minimum period of one year before they may be considered for further service on the board. Special Directors are chosen by the Member Directors for their specialist knowledge in areas where the board believes it is lacking in knowledge, for example in the detailed working of the fuel utilities, finance or housing.

The day to day operations of the organisation are delivered by the full time employees of the charity and the board delegate their authority for this day to day management to the company's senior employee, the Director. The Director is currently also the Company Secretary and has a team of eight full time staff under his direction. The Director is supported by three members of staff who each hold senior managerial positions, that is, the Public Relations and Information Manager who also currently holds the post of Deputy Director, the Technical and Training Manager, and the Development Manager. The post of Deputy Director is not attached to any one managerial position and can sit with any post as felt appropriate by the Board in consultation with the Director.

Objectives and Activities

The charity's objects and principal activities are to:

- promote the concept of energy action to the public, the media and local community organisations; to provide an information service about energy action.
- encourage and promote for charitable purposes the formation of local energy action schemes by providing education, instruction and support.

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These objectives are stated in the Memorandum and Articles of Association. The activities of the charity are detailed in the three year Corporate Plan and an Annual Workplan. As part of the ongoing corporate governance the Board with the Director reviewed the usefulness of Corporate Plan and Business Plan model in use over a number of years. As a result of that review process which took place during the 2006 – 2007 financial year a new model of Corporate Plan was introduced for the 2007 to 2010 period. This new model was constructed by the board and staff members at a strategic planning session to which all members of staff and board were invited. This in turn led to a move from the previous Business planning model to the use of a yearly Workplan. The Workplan details the activities of the charity over the financial year in pursuance of the Corporate Plan. In summary there are five strategic aims with key performance indicators and outcomes set against each individual aim, the five strategic aims are:

- Raising awareness of fuel poverty, particularly as it affects low income households; maintaining fuel poverty as a national issue of high priority; and working towards affordable warmth for all;
- Identifying effective solutions which can transform cold, damp houses into warm, dry homes;
- Researching fuel poverty and related issues in order to provide in-depth understanding of the causes and effects and to promote best practice;
- Securing public and private investment for domestic energy efficiency initiatives; and
- Ensuring that the organisation is financially stable and has security of finance that allows the organisation to function effectively.

Achievements and Performance

The main areas of the charity's work over the last year was to raise awareness of fuel poverty, identify effective solutions to fuel poverty, undertake research into fuel poverty, and to secure public and private investment for energy efficiency initiatives.

Raising Awareness

Energy Action Scotland having been formed in 1983 had 2008 as its Silver Jubilee year where the charity ran a number of events not to celebrate its Jubilee but to mark its existence and the achievements to date. The charity ran a very successful Silver Jubilee annual conference entitled Calling Time on Fuel Poverty. The conference which was the charity's 22nd annual conference attracted speakers from across the UK and provided an opportunity for 183 delegates to learn more about the challenges of reaching the Governments 2016 fuel poverty eradication target. Interactive workshops which contributed to setting the agenda for those companies and organisations involved in the delivery of many practical services to fuel poor households were a key feature of the conference.

In addition to the Silver Jubilee Conference the charity held a Silver Jubilee lunch which was supported by its business supporters and other corporate sponsors and allowed over 200 of its members and supporter's to join with it to mark the work of the charity over the last 25 years. The lunch's main sponsor was ScottishPower and their CEO and the Minister for Communities Stewart Maxwell addressed those attending.

The charity continued to provide forums for members and other interested groups to give further information about and increase awareness of fuel poverty and its associated problems. Forums were held quarterly for those working directly on a day to day basis with fuel poor and vulnerable households; forums for housing professionals involved in fuel poverty and domestic energy efficiency were held bi-monthly; and forums to raise awareness of technical solutions relating to housing and building standards were held twice within the year.

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Energy Action Scotland also provides meetings for its Business Supporters Group. Meetings are organised every four months and provide the opportunity for the Business Supporters of Energy Action Scotland to receive information on the current fuel poverty initiatives being delivered by the charity and policy decisions taken by the Scottish Government. The meeting also allows the business community to provide information on the products and services they are providing or developing for fuel poor and vulnerable households.

Energy Action Scotland organised the Warm Homes Campaign 2008 in Scotland during which 13 MPs and MSPs visited the homes of constituents who were having their homes made more energy efficient by means of insulation and heating programmes.

Additionally Energy Action Scotland provides a weekly e-news service to its members to provide information on the most relevant events, consultations, announcements and news relating to fuel poverty. This is supported by the publication of the charity's quarterly magazine Energy Review which is distributed to its 500 members and key organisations and individuals across Scotland.

Identifying Practical Solutions

Energy Action Scotland worked with several housing providers throughout the year to help them identify their own practical solutions for those fuel poor and vulnerable households living within their areas. The organisation did this by providing eight free consultancy visits to its housing provider members.

Energy Action Scotland delivered a very successful General Practitioners Leaflet project issuing advice leaflets to every GP surgery in Scotland to coincide with the launch of the Scottish Government's new Energy Assistance package.

Additionally Energy Action Scotland worked with Macmillan cancer care to hold a very successful one day conference aimed at raising the awareness of Macmillan staff working with cancer patients of the importance of maintaining an energy efficient home and using energy wisely and at affordable costs. The seminar is to lead to other joint work between the two charities over the course of the 2009 financial year.

Energy Action Scotland also worked with housing groups and voluntary sector bodies to provide training to front line staff that would, on a day to day basis, have contact with fuel poor and vulnerable households. By virtue of the training provided by the charity these staff were able to offer practical advice and information to householders who they identified as at risk of fuel poverty. Energy Action Scotland provided seven four day City and Guilds Energy Awareness courses and four bespoke one day courses for voluntary sector groups and housing professionals.

2008 saw the introduction of the new Energy Performance Certificates (EPC's) for all homes in Scotland and this posed new challenges for the social rented sector who must now provide an EPC at the change of tenancy. At the same time the NHER programme for providing energy rating for homes was suspended. This led to a change in the training requirements for member organisations and EAS entered into a protocol with the Building Research Establishment (BRE) to provide EPC training for members of both organisations who wished to engage in the provision of EPC's. Over the year EAS delivered 18 of the new Energy Performance Certificate training courses. These courses were delivered mainly in the last six months of the year and it is likely that they will continue to be a prominent feature in the charity's work over the next few years as members from the housing sector meet the challenge of producing Energy Performance Certificates for their residents.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

Undertaking Research

Energy Action Scotland undertook three pieces of research during the year, these research projects were undertaken with a number of different partners.

WWF/EAS Carbon Countdown for Homes

UK Fuel Poverty Monitor 2008 (EAS/NEA): *The Wrong Direction – How UK Fuel Poverty Policy Lost its Way*

The Cost of Affordable Warmth, by EAS/NEA funded ScottishPower

These pieces of research were published and circulated to a wide range of stakeholders and members of all the organisations involved.

Securing Public and Private Investment for Energy Efficiency Initiatives

Energy Action Scotland works with a range of private sector companies to secure funding for energy efficiency initiatives via an annual sponsorship programme. Initiatives this year included an energy efficiency and fuel poverty awareness programme for community buildings.

Two community facilities were identified by local politicians; the buildings were then surveyed for energy efficiency improvements and on completion of the practical works, local people using the facility were invited to an energy awareness training session. Having seen the work being undertaken in the facility, local users are more likely to undertake energy efficiency work in their own homes and be encouraged to apply for grants to reduce energy consumption and so become more energy efficient. A further building has been identified and will be completed during 2009.

The charity continued to run the Energy Action Scotland EnergySavers Award. This annual award is designed to reward and promote projects that have over the previous year saved energy and make homes more energy efficient. The award provides recognition for the work undertaken and the sponsorship raised goes largely to providing a cash prize to the first and second placed entries. The winners are also able to use the award to promote and gain further recognition for their projects.

Financial Review

The 2008/09 year continued to bring many financial challenges fuel suppliers were challenged by both Government and the regulator on a number of areas and while they could have reduced their levels of engagement with the voluntary sector EAS continued to have a strong and positive working relationship with the three major Scottish suppliers and with our other private sector and corporate sponsors securing £252,616 to undertake its work in research, awareness raising and information services and practical projects.

Principal Funding Sources

Apart from private sector sponsorship, the charity also receives funding by means of a grant from the Scottish Government. This grant is agreed in a three year funding cycle and a workplan linked to the funding is agreed annually between the Scottish Government and the charity. Additionally the charity raises funds by means of the provision of training and consultancy services. Details of all funding to the charity are shown in the following pages.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

Reserves Policy

The board of the charity adopted a formal reserves policy in 1998 was revised in 2001 and further reviewed in summer 2006. The current reserves policy covers the following:

- To provide nine months charitable running costs with a target date at present of 10 years. This will be reviewed in light of changes due to SORP 2005 and annually thereafter. This will include staff costs, rent, telephone and postage and other liabilities for projects being run by Energy Action Scotland.
- To meet longer term liabilities that would include redundancy payments to staff and the costs of settling leases on the building, telephones etc.

Plans for future periods

The charity plans to continue with the stated main activities as outlined above in the forthcoming years, subject to sound financial funding and sponsorship agreements. Future projections for the price and security of supply of domestic fuel continue to show that fuel poverty is unlikely to be eradicated within the foreseeable future. Challenges still remain in lifting the standard of housing to become more energy efficient and less fuel dependent. The work the charity undertakes with housing providers, both at local authority and housing association level, continues to grow, as is the demand for training of front line staff who will be the main point of contact between housing providers and their vulnerable and fuel poor tenants.

The Scottish Government has made a number of formal pledges and set target dates against eradicating fuel poverty by 2016 and has indicated that it wishes to continue to use the services of the charity to support it in these objectives. This continues to be demonstrated by the yearly funding and Government workplan and in addition, the Government has recently invited the charity to give advice and support on the introduction of its newest energy efficiency programme, the Home Insulation Scheme (HIS).

Financial position

During the year the charity received income of £593,925 (2008: £451,157) and had expenditure of £547,092 (2008: £468,718). The charity made a surplus of £46,833 (2008: deficit of £17,561). Full details are given in the SOFA on page 13. The charity had net assets at the year end of £142,428 (2008: £95,595).

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2009

Responsibility of the Board of Directors

Company law requires the board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of those resources, including income and expenditure, for the financial year. In preparing those financial statements, the board should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The board of Directors is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The board of Directors is also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors

Directors of Energy Action Scotland are for the purposes of charity law the charity's Trustees and those who served during the year and up to the date of this report are set out on page three.

In accordance with company law, as the company's Directors, we certify that:

So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and

As the Directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors were made aware of that information.

Auditors

Wylie & Bisset were reappointed as the charity's auditors at the Annual General Meeting in November 2005 for a provisional period of three years. However, the appointment must be ratified annually at the Annual General Meeting. The Board of Directors have been advised by Wylie & Bisset LLP that they are willing to continue in that capacity.

The Board of Directors as part of their best practice in governance have agreed that there will be a formal tender process for auditing services every three years and note in these accounts that the next formal tendering process will be undertaken by them in 2011.

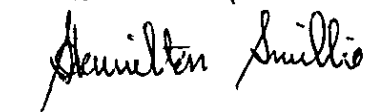
This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Directors on 20th August 2009 and signed on its behalf by:

George Thom (Convener)



Hamilton Smillie (Treasurer)



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ENERGY ACTION SCOTLAND

We have audited the financial statements of Energy Action Scotland for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. The financial statements have been prepared under the accounting policies set out therein.

The report is made exclusively to the members, as a body, in accordance with section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Trustees' Annual Report is consistent with those financial statements.

We also report to you if, in our opinion, the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustees' Annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ENERGY ACTION SCOTLAND

Opinion

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2009, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- The financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- The information given in the Trustees' Annual report is consistent with the financial statements.

Wylie + Bisset LLP

Wylie & Bisset LLP

Eligible to act as an auditor in terms of section 25 of the Companies Act 1989

168 Bath Street

Glasgow

G2 4TP

Date: 20 August 2009

ENERGY ACTION SCOTLAND

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STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2009

		Unrestricted £	Restricted £	2009 Total £	2008 Total £
Incoming Resources					
Incoming resources from voluntary funds					
Voluntary income	3	86,900	-	86,900	71,012
Activities for generating funds	4	57,381	-	57,381	47,709
Investment income	5	2,624	-	2,624	3,474
Incoming resources from charitable activities	6	441,020	6,000	447,020	328,962
Total Incoming Resources		<u>587,925</u>	<u>6,000</u>	<u>593,925</u>	<u>451,157</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	7	69,045	-	69,045	67,897
Costs of fundraising; conferences and events	8	41,357	-	41,357	39,270
Charitable activities	9	422,878	6,000	428,878	354,273
Governance costs	10	7,812	-	7,812	7,278
Total Resources Expended		<u>541,092</u>	<u>6,000</u>	<u>547,092</u>	<u>468,718</u>
Net incoming/(outgoing) resources before transfers		46,833	-	46,833	(17,561)
Transfers		-	-	-	-
Net income/(expenditure)		<u>46,833</u>	<u>-</u>	<u>46,833</u>	<u>(17,561)</u>
Reconciliation of Funds					
Total funds brought forward	19,20	95,595	-	95,595	113,156
Total funds carried forward	19,20	<u>142,428</u>	<u>-</u>	<u>142,428</u>	<u>95,595</u>

The statement of financial activities includes all gains and losses recognised in the year.


All incoming resources and resources expended derive from continuing activities.

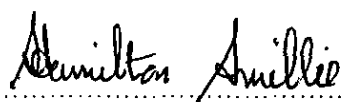
ENERGY ACTION SCOTLAND**(A company limited by guarantee)****BALANCE SHEET AT 31 MARCH 2009**

	Notes	£	2009 £	2008 £
FIXED ASSETS				
Tangible Assets	15		2,363	3,338
CURRENT ASSETS				
Debtors	16	43,361		39,378
Cash at bank and in hand		273,249		113,657
		<u>316,610</u>		<u>153,035</u>
Creditors: amounts falling due within one year	17	<u>176,545</u>		<u>60,778</u>
NET CURRENT ASSETS			140,065	92,257
NET ASSETS			<u>142,428</u>	<u>95,595</u>
Unrestricted Funds				
General Funds	20		142,428	95,595
Restricted Funds	19		-	-
TOTAL FUNDS			<u>142,428</u>	<u>95,595</u>

These Accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Trustees and signed on their behalf.

Name: 
George Thom (Convener)

Name: 
Hamilton Smillie (Treasurer)

Date: 20th August 2009

ENERGY ACTION SCOTLAND

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

ENERGY ACTION SCOTLAND

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

1. Accounting Policies (continued)

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 11.

e) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £250 are capitalised, together with any incidental expenses of acquisition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	-	20% - 33 ¹ / ₃ % reducing balance
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f) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

g) Pension scheme

The pension costs charged against surpluses represent the amount of employer's contributions payable to the scheme in respect of the accounting period in accordance with FRS 17.

h) Taxation

The company is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

2. Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Voluntary Income

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Memberships	14,671	-	14,671	13,827
Donations	72,229	-	72,229	57,185
	<u>86,900</u>	<u>-</u>	<u>86,900</u>	<u>71,012</u>

4. Activities for Generating Funds

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Conferences	57,381	-	57,381	47,709
	<u>57,381</u>	<u>-</u>	<u>57,381</u>	<u>47,709</u>

5. Investment Income

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Bank interest	2,624	-	2,624	3,474
	<u>2,624</u>	<u>-</u>	<u>2,624</u>	<u>3,474</u>

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

6. Incoming Resources from Charitable Activities

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Campaigning	95,035	-	95,035	75,835
Training	205,976	-	205,976	99,883
Consultancy	140,009	6,000	146,009	153,244
	<u>441,020</u>	<u>6,000</u>	<u>447,020</u>	<u>328,962</u>

7. Resources Expended – Costs of Generating Voluntary Income

	Direct Costs	Support costs	2009 Total	2008 Total
	£	£	£	£
Staff costs	-	46,085	46,085	45,715
Premises costs	-	7,246	7,246	4,806
Stationery and other office costs	-	7,059	7,059	8,465
Special projects	-	5,227	5,227	5,756
Miscellaneous	-	2,752	2,752	2,734
Depreciation	-	676	676	421
	<u>-</u>	<u>69,045</u>	<u>69,045</u>	<u>67,897</u>

8. Costs of fundraising – Conferences and events

	Direct Costs	Support Costs	2009 Total	2008 Total
	£	£	£	£
Conferences and events	41,357	-	41,357	39,270
	<u>41,357</u>	<u>-</u>	<u>41,357</u>	<u>39,270</u>

9. Resources Expended- Charitable Activities

	Direct Costs	Support Costs	2009 Total	2008 Total
	£	£	£	£
Campaigning	-	156,647	156,647	142,640
Training	94,592	83,135	177,727	119,373
Consultation	1,518	92,986	94,504	92,260
	<u>96,110</u>	<u>332,768</u>	<u>428,878</u>	<u>354,273</u>

ENERGY ACTION SCOTLAND

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

10. Resources Expended – Governance Costs

	Direct Costs £	Support Costs £	2009 Total £	2008 Total £
Staff costs	-	2,867	2,867	2,855
Auditors' Remuneration	3,000	-	3,000	2,395
Legal fees	1,724	-	1,724	1,750
Cost of board meetings	-	221	221	278
	<u>4,724</u>	<u>3,088</u>	<u>7,812</u>	<u>7,278</u>

11. Support Costs – Breakdown by Activities

	Fundraising £	Campaigning £	Training £	Consultation £	Governance £	Basis of Allocation
Staff costs	46,085	101,761	63,699	75,417	2,867	Timespent
Premises costs	7,246	13,197	8,900	10,223	-	Staff time
Stationery and other office costs	7,059	11,246	7,117	4,342	221	usage
Special projects	5,227	27,439	-	-	-	usage
Miscellaneous	2,752	2,329	2,744	2,329	-	usage
Depreciation	676	675	675	675	-	
	<u>69,045</u>	<u>156,647</u>	<u>83,135</u>	<u>92,986</u>	<u>3,088</u>	

12. Net Incoming Resources for the Year

This is stated after charging:

	2009 Total £	2008 Total £
Depreciation	2,701	1,681
Auditors' Remuneration – Audit fees	2,190	2,000
– Other fees	810	395
Operating lease rentals – Other	26,912	18,505

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

13. Staff Costs and Numbers

Staff costs were as follows:

	2009	2008
	£	£
Salaries and wages	241,282	240,535
Social security costs	24,806	24,629
Other pension costs	20,604	20,354
Total	<u>286,692</u>	<u>285,517</u>

No employee received emoluments of more than £60,000

The average number of employees during the year, calculated on the basis of fulltime equivalents, was as follows:

	2009 Number	2008 Number
Operational staff	6	6
Administrative staff	3	3
Total	<u>9</u>	<u>9</u>

14. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the year. During the year travel expenses totalling £30 (2008: £267) were reimbursed to 1 (2008: 3) Trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

ENERGY ACTION SCOTLAND**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2009****15. Tangible Fixed Assets**

	Fixtures, fittings and equipment £
Cost or valuation	
At 1 April 2008	19,633
Additions	1,726
Disposals	-
At 31 March 2009	<u>21,359</u>
Depreciation	
At 1 April 2008	16,295
On disposals	-
Charge for the year	2,701
At 31 March 2009	<u>18,996</u>
Net book values	
At 31 March 2009	<u>2,363</u>
At 31 March 2008	<u>3,338</u>

16. Debtors

	2009 £	2008 £
Trade debtors	38,080	35,788
Other debtors	675	559
Prepayments	4,606	3,031
	<u>43,361</u>	<u>39,378</u>

ENERGY ACTION SCOTLAND

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

17. Creditors: Amounts falling due within one year

	2009 £	2008 £
Trade creditors	15,958	9,948
Other taxes and social security costs	23,319	7,499
Other creditors	-	-
Accruals	7,001	2,454
Deferred income (Note 18)	130,267	40,878
	<u>176,545</u>	<u>60,778</u>

18. Deferred Income

	2009 £
Balance at 1 April 2008	40,878
Amount released to incoming resources	(40,878)
Amount deferred in the year	130,267
Balance at 31 March 2009	<u>130,267</u>

Deferred income comprises memberships and other subscriptions received in advance and £100,000 received from Scottish Power for the provision of advice and support services which are still to be carried out.

19. Restricted Funds

	Balance at 01-Apr-08 £	Movement in funds			Balance at 31-Mar-09 £
		Incoming resources £	Expenditure (gains)/losses £	Transfers £	
SHON	-	6,000	6,000	-	-
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>-</u>

ENERGY ACTION SCOTLAND

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

20. Unrestricted Funds

	Balance at 01-Apr-08 £	Movement in funds		Transfers £	Balance at 31-Mar-09 £
		Incoming resources £	Expenditure (gains)/losses £		
General charitable funds	95,595	587,925	541,092	-	142,428
	<u>95,595</u>	<u>587,925</u>	<u>541,092</u>	<u>-</u>	<u>142,428</u>

21. Commitments**Lease Commitments – operating leases**

At 31 March 2009 the company had annual commitments of £26,912 (2008: £26,912) under non-cancellable operating leases in respect of property which expire within 5 years.