

CREATIVenergie



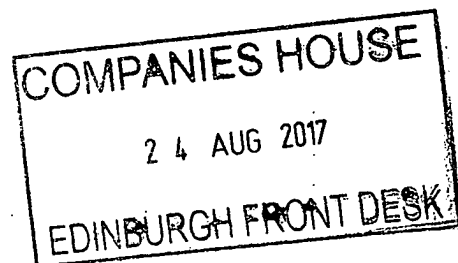
CREATIVenergie Annual Report & Financial Statements

1 December 2015 to 30 November 2016

Registered with Companies House, England & Wales
Company No. 08771953

Registered Address:
112 Mina Road
London
SE17 2QS

Scottish Correspondence Address
51 Craiglockhart Road
Edinburgh
EH14 1HH



THURSDAY



S6DIPACA
SCT 24/08/2017 #4
COMPANIES HOUSE

Trustees & Directors' Report

Structure, Governance & Management

Directors

Mr Gareth Selby and Dr Joel Chaney have been Directors of the company since incorporation, were in post at 30 November 2016 and remain in post as at the date of approving this report.

Trustees

Mr Gareth Selby and Dr Joel Chaney have been Trustees of the Charitable Company since the approval of the application to convert the Company into a Charitable Company was granted on 9 December 2014. They remain in post at the date of approving this report.

Mr Craig Watkins and Mr Paul Selby agreed to join the Board of Trustees in the period after the last Annual Report was written. Their names have been included in the application to become a Charity, regulated by the Office of the Scottish Charity Regulator (OSCR). The application is in progress. Mr Watkins and Mr Selby have been involved in decision making since agreeing to join the Board of Trustees.

Members

The Articles of Association require CREATIVenergie to have at least three members. The membership, throughout the year 2015/16 and up to and including the date of signing these Accounts, was as follows:

Mr Gareth Selby (Chair of Directors, Trustee)
Dr Joel Chaney (Director, Trustee)
Mrs Esther Chaney (Appointed Secretary 17 July 2015)
Ms Lucy Frankenburg

Employees & Contractors

In the period between the end of the 2015/16 FY and the date of this report the following people commenced employment with CREATIVenergie according to the skills required for specific projects/purposes:

Dr Joel Chaney (Technical Designer for Smart Biogas Network grant, 1st April 2017, 3 dpw for 12 months)
Mr Gareth Selby (Project Manager for Smart Biogas Network grant, 1dpm for 12 months)
Mr Rowan Spears (Product Designer, 1st June 2017, FT for 6 months)
Mrs Lisa Smith (Finance Officer, 1st June 2017, 2dpm ongoing)

The Directors decided to outsource the management of payroll, and the following appointment was made in June 2017:

Kenneth A Roy
Chartered Certified Accountant
31 Buckstone Court
Edinburgh
EH10 6UL

Supporters

During the year financial donations were received in support of CREATIVenergie's work from a mix of individuals, couples/families and one church congregation. We send out irregular newsletters

to supporters via our mailing list and have people following our Facebook page and Twitter feed. The supporters are primarily based within the UK, including at least 20 people known to be based in Scotland, but some reside overseas.

Company Status

CREATIVenergie is a private company, limited by guarantee, with no share capital. The company registered in England and Wales (company no. 08771953) at the time of incorporation. It is governed by its Articles of Association. Each of the Directors were liable for £10 if the company were to be wound up. Activities are conducted across the UK (primarily England and Scotland) and overseas (to date Kenya, Tanzania, The Philippines and Ghana).

During the 2013/14 financial year, the Directors applied to convert CREATIVenergie into a Charitable Company, meaning that it would be recognised as a charity for tax purposes as well as allowing receipt of charitable donations. The application was granted on 9 December 2014. Due to the increase in income over time, the Directors of CREATIVenergie have submitted an application to register with the Office of the Scottish Charity Regulator (OSCR). The Directors have responded to OSCR's requests for further information and to date the application is pending.

Reference & Administrative Information

Bankers

The CREATIVenergie bank account is held with:

Reliance Bank Ltd.

Faith House
23-24 Lovat Lane
London
EC3R 8EB

Registered Office

The registered address for CREATIVenergie at the date of incorporation and throughout the 2015/16 FY was:

13 Ivychurch Lane
London
SE17 2RN

The registered address changed on 25th June 2017 to:

112 Mina Road
London
SE17 2QS

A Scottish correspondence address was recorded with Companies House in the previous Financial Year for one of the Director Trustees (Dr Chaney) and the Secretary (Mrs Chaney) in recognition of their residence and the organisation's presence in Scotland. The Scottish address remains:

51 Craiglockhart Road
Edinburgh
EH14 1HH

Objectives & Activities for the Public Benefit

On 9th December 2014 the Directors of CREATIVenergie passed a resolution to amend the Objects, to:

- A. *The advancement of the Christian faith and understanding of its relevance to the environment, for the benefit of the public throughout the world, in particular but not exclusively by producing and/or disseminating literature to enlighten the public on what the Christian Bible has to say about the environment.*

- B. *To promote sustainable development for the benefit of the public, throughout the world, in particular but not exclusively by:*
 1. *Providing training and training materials on sustainable technologies.*
 2. *Promoting energy equality and conservation of natural resources.*
 3. *The promotion of sustainable means of achieving economic growth and regeneration.*
 4. *Carrying out research into sustainable development and renewable energy technologies.*

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

It is considered that activities that fulfil the objects provide public benefit, and the Director Trustees have had regard for this in their decision making throughout the year.

Achievements & Performance

The year 2015/16 saw CREATIVenergie build upon the achievements of the previous year to continue delivering projects at maximum capacity for the (voluntary) workforce available throughout the year. Following on from the success of the Crowdfunder Campaign the previous year, the Director Trustees were able to deliver a *Train the Trainers* biogas course in The Philippines during a two week visit in March 2016, which included the construction of a biogas digester. The course at IMC in the southern Philippines was based upon that designed for Cheptebo Rural Development Centre (RCD) in Kenya in March 2015, with adaptations according to lessons learnt the first time round. The course in The Philippines was aimed at teaching community members how to use Biogas to support their community, building on a water bore hole project that they had successfully delivered. A total of nine people attended the course and completed the training including the construction of an operational biogas plant. We are continuing discussions with the IMC to help members establish a biogas business that can support the community, including helping them identify supply chains for materials in the local region.

The cost of travel as well as constructing the digesters in The Philippines (materials and labour) was funded through donations received by CREATIVenergie and the IMC, members contributed in kind towards subsistence to demonstrate their commitment to accessing the benefits of biogas. The digester is now considered the property of the IMC.

All finances raised through the Crowdfunder Campaign in January 2015 have now been utilised for the purposes for which they were given. The video used to raise the financial resources, and

explaining the aims of the project, is still available for reference through the fundraising page at www.crowdfunder.co.uk/gas-from-dung

We continue to receive updates periodically from the trainees at Cheptebo Rural Development Centre (RDC), Kenya on the performance of the digesters constructed in Spring 2015 and are exploring how to establish a more effective mentoring system for them.

As a result of the link established with ECHO's East Africa Impact Centre in Tanzania and the training given to them in October 2015 by two of the men we trained at RDC in Kenya earlier the same year, it became clear that there was potential to work together further. Hence the CREATIVenergie team submitted an application to the Scottish Government's International Development Small Grants Programme in November 2015. We heard in March 2016 that the application was successful and we were awarded £9,872 for a feasibility study entitled 'Increasing the uptake of biogas amongst the currently excluded rural poor'. The feasibility study commenced on 1st May 2016 and concluded 11 months later, conducted throughout in partnership with ECHO's East Africa Impact Centre. The study included design and conduct of a household survey exploring energy access, use and perceptions of biogas; a Biogas Summit; a Co-Design Workshop and construction of three prototype biogas digesters. Esther and Joel Chaney of CREATIVenergie, gifted their time and skills to the study in the roles of Project Manager and Technical Officer respectively. All travel costs were covered by the grant monies received, as per the budget. Gareth Selby contributed to the running of the Biogas Summit and Co-Design Workshop in Tanzania, gifting his time and skills as a second Technical Officer and covering his own travel costs.

The specific objectives of the feasibility study were all met during the course of the project year (1st May 2016 to 30th March 2017):

1. Adaptation of the improved lower cost tubular design system for a Tanzanian rural context, taking into account locally available materials, supply chains and end-user needs. Monitoring and evaluating its acceptability and performance (Outcomes 1-4);
2. Encouraging better co-operation and co-ordination between biogas stakeholders (Outcomes 1-8);
3. Engagement of the moderately poor who are currently excluded from biogas due to high capital costs, exploring how to better reach this target market and the role the improved tubular design can have (Outcomes 1-5).

The outcomes, in more detail, were:

- Outcome 1: One biogas digester (CREATIVenergie's expanding bag tubular design) was constructed at a farming household that changed the lives of family members and was visited by at least 100 people

Prototype digester number one of this study was constructed in the first week of November 2016 (before the Biogas Summit) with the collaboration of several stakeholders. It has a capacity of 9m³, which is greater than the demonstration digester built at ECHO's site as part of the scoping exercise. The farming family selected as beneficiaries for prototype one live 2.5 kilometres from ECHO's office. Since November 2016 the family has transitioned from using firewood/charcoal as their cooking fuel to using the gas produced by the digester as a supplementary fuel source and now primary fuel for cooking. They report that they can use it to cook all

types of foods. In addition to benefiting from access to a clean and renewable source of energy for cooking, the farmer has been using the bio slurry (waste output from the digestion process) as fertiliser for his plants including vegetable garden. The benefit of this is that the household can grow, rather than buy, vegetables to feed their family. By the end of March 2017 at least 100 people had made site visits to view prototype digester one, including biogas technicians and neighbours / other farmers living in the vicinity. Twenty of the 'neighbours' are eager to access the benefits of biogas. It has proved worthwhile to select a beneficiary household that has good standing within the community, and a head of household that was already eager to embrace/trial and then demonstrate to others such alternative technologies.

- Outcome 2: Two biogas digesters designs were produced (modified versions of Prototype One, incorporating changes suggested at the Co-Design Workshop)

The Co-Design Workshop was held on 24-25 November 2016 to collaboratively find design solutions to the challenges raised at the Biogas Summit (21-22 November 2016). Two modified expanding bag tubular digester designs were put forward by the participants (a mixture of biogas technicians, users and potential users), to reduce the amount of some materials that were expensive and/or substitute other less expensive materials. The ideas were taken forward and put into practice (see Outcome 3 below) and the designs will be made publically available through an Open Source Licence.

- Outcome 3: Two biogas digesters were constructed in rural households (Prototypes Two and Three, modified versions of Prototype One, incorporating changes suggested at the Co-Design Workshop), enabling the two households to transition from using firewood to biogas for cooking, and visited by at least 60 farmers

A farmer living near to ECHO's office agreed to have a demonstration digester built at his home immediately after the Co-Design Workshop. This was Prototype Two of this study, and constructed according to one of the designs produced at the Co-Design Workshop. The unique thing about this new design is that local farmers/technicians provided their ideas and they were honoured. It uses locally available materials including old tyres and the quality of the system has proved to be excellent. The digester has been observed to function well. More than 54 neighbours have visited the household to view the digester, generating interest in biogas technology. The head of household and his wife have reported that they have now stopped using firewood and charcoal stoves.

Prototype Three was constructed in March 2017 and was again constructed in collaboration with stakeholders from various organisations. The main alteration was that it was built without any cement.

- Outcome 4: Collaboration with a private sector company expanding into East Africa meant that an additional demonstrator digester, of another design, was constructed

ECHO personnel made a link with BioBolsa's Founder and identified a household close to the ECHO office that were willing to test the BioBolsa biogas digester. This

partnership meant that ECHO personnel and other biogas technicians that they invited were able to observe and assist in the construction of this digester, a design that utilises some of the same materials as the CREATIVenergie expanding bag digester but functions differently. This provided further exposure to variations in materials and design features of biogas digesters prior to the Co-Design Workshop.

- Outcome 5: Improved ways of promoting biogas technology were explored at the Co-Design Workshop and agreed by practitioners

Participants at the Co-Design Workshop reviewed existing methods used to promote biogas technology and realised that there was scope for improvement. They proposed that a new improved approach focus on demonstrating the full package of benefits arising from owning a biogas digester rather than concentrating on energy. Such a holistic approach would include emphasising the benefits of bio slurry for crop production / establishing market gardens; the ability to grow instead of purchase food for your household; the possibility of selling vegetables to provide an additional income stream; cost savings from not purchasing charcoal or other fuel sources for cooking or fertilisers for crops. It was suggested that social networking platforms, such as Facebook, could be used to show short video clips accessible on mobile phone handsets. A short early stage sample video was produced by one of the teams at the Co-Design Workshop. There was also some discussion on having radio profiles / interviews to help disseminate messages on biogas technology and how to access it.

- Outcome 6: Technicians who used to construct only one type of digester (the dominant concrete dome design) were receptive to considering expanding bag tubular digesters as an alternative option and learnt to construct these

At least six technicians who used to construct only one type of digester (the concrete dome that has dominated in Tanzania) learnt to construct expanding bag tubular digesters and contributed to making design modifications. The benefit of involving these technicians in the process of constructing each of the prototypes as well as the Co-Design Workshop, is that they had direct exposure and first-hand experience of each stage of the process. Their participation and experience in the sector was valued, leveraging relationships of trust to be developed. Collaborating together meant that these technicians now see that expanding bag biogas digesters could be offered as an alternative design option alongside the concrete dome digester, hence increasing uptake of the technology.

- Outcome 7: Creation of a consortium to address other challenges arising post construction of biogas digesters

The excellent networking skills of ECHO's Director and Appropriate Technology Coordinator facilitated the creation of trust amongst stakeholders as well as a willingness to learn from each other and collaborate rather than feel threatened by the promotion of alternative designs / new organisations in the region. Conversations between key stakeholders, drawn together as a result of this study, revealed that

ensuring long-term functionality of biogas digesters posed a significant challenge as the post-construction maintenance and service sector is non-existent especially when owners lose contact with the person that installed their digester. An opportunity was identified to form a consortium to address this challenge and utilise internet of things technology to create a Smart Biogas Network that would remotely monitor the performance of biogas digesters (often spread across a wide geographical area) and link up owners of defective/broken biogas digesters with maintenance and service personnel.

- Outcome 8: Getting to know the role of local microfinance institutions in dissemination of biogas technology

Conversations have begun with a micro-finance organisation that started offering finance for biogas digesters in autumn 2016. This is a new area of financing for them and therefore conversations have been progressing slowly. However, it is a potentially significant connection as most households currently excluded from accessing biogas digesters are excluded in part because of lack of financial resources to pay for the materials and the construction costs. The development of the Smart Biogas Network may be of interest to micro-finance institutions as the installation of monitoring equipment not only links users with maintenance providers, it can demonstrate that a biogas digester actually exists and is operational, reducing the risk of obtaining finance and diverting it to other purposes (known locally as ghost plants).

- Outcome 9: Creation of a detailed survey on household energy use and perceptions of biogas technology that could be used again

The survey we created could be used again in Tanzania or translated and used in other locations. It is best to use electronic tablets to input the data as the sections are automatically added/subtracted according to a person's answers to previous questions.

Further information on the activities of the study including detailed budget and expenditure spreadsheets can be found in the interim and end of grant reports (available upon request).

As indicated in Outcome 7 of the Scottish Government Grant (above), a Consortium was formed to address the challenge of ensuring that biogas plants remain operational. During the 2015/16 FY an application was successfully made to Innovate UK's Energy Catalyst Award to develop the Smart Biogas Network. In April 2017, work on the development of the Smart Biogas Network was stepped up with the commencement of the one year grant from Innovate UK's Energy Catalyst, part funded by DfID. CREATIVenergie is the Lead Partner in the consortium that involves ECHO and TDBP in Tanzania and Scene Connect and the University of Nottingham in the UK. Identification of the challenge to ensuring the rural poor continuously access the benefits of biogas, and the creation of this specific consortium, is a direct result of the strength of relationships built through the feasibility study funded by the Scottish Government.

PR activities have included photo updates on the Facebook page and Twitter account, to alert supporters of the activities taking place. The work of CREATIVenergie was featured within an

article entitled 'Renewable Energy and Your Community' in Footsteps, number 99 in January 2016 (Tearfund's magazine for development practitioners around the world). The article was later included in translated versions of the magazine for distribution around the world. The English version of Footsteps is available through the website <http://tilz.tearfund.org/> (filed under Resources > Publications). We received several enquiries from people around the world as a result of the feature in Footsteps.

In summary the year 2015/16 saw CREATIVenergie continue to outwork its aim of providing and disseminating training and training materials on sustainable technologies, with a focus on renewable energy. We worked to help make renewable energy more accessible with the added side effect of reducing consumption of other non-renewable fuel sources. Existing partnerships were strengthened, and new ones were created providing a solid foundation for collaboration and innovation.

Financial Review including Reserves Policy

The charitable company received income of £9,714.43 in the 2015/16 FY made up of voluntary income of £1,297.34 and grants of £8,417.09. Deferred Income at the close of the FY totalled £6,454.91, made up of £5,000 Consultancy Income and £1454.91 remainder of the Scottish Government Grant. Over the course of the year expenditure totalled £10,730.70 The company had unrestricted reserves of £672.56 at the year end. One church congregation made another donation to CREATIVenergie following the donation during the Crowdfunder campaign in the previous financial year. One-off and regular donations were made by existing and new supporters during the year (either directly or via Stewardship <https://www.give.net/20182391>).

In the next FY the Energy Catalyst award will cover 70% of CREATIVenergie's costs associated with the Smart Biogas Network consortium project, paid in arrears at the end of each quarter for the duration of the project (1st April 2017 to 30th March 2018). The Directors have continued identifying other potential income sources, including grant funding and other income streams such as Amazon Affiliates and easyfundraising.org.uk to enable future projects to be undertaken as well as contribute to the running costs of the organisation. The Trustees have not yet set a policy for reserves.

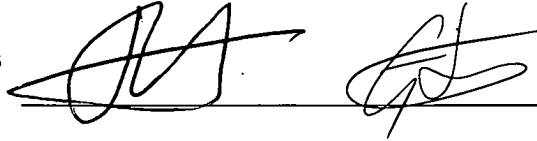
Plans for the Future

Over the 2016/17 accounting period CREATIVenergie's Directors and Trustees hope to:

- Secure charitable status with OSCR (application pending)
- Review the direction of the company longer term, including activities to outwork the vision and exploring different income streams
- Further expand the Board of Trustees through the appointment of additional members with a range of skills and experiences that will assist in all areas of decision making
- Continue to establish a network of people interested in partnering with CREATIVenergie in various ways including financially
- Secure the match funding required for the Smart Biogas Network project
- Hold Family Days (one in Scotland and one in England) to strengthen relationships with supporters (actively volunteering, donating financially and spiritual support)
- Launch the updated website and websites for the sub-projects

- Establish a robust system of monitoring and evaluation for existing and future biogas digesters to enable learning and future innovations to continually enhance the affordability and robustness of the design
- Explore possibilities for Train the Trainers courses in other countries.

Signature of Trustee Directors



Name of Trustee Director

Dr Joel Chaney

Mr Gareth Selby

(18.08.2017)

Statement of Financial Activities (Income & Expenditure Account)

Year ended 30 November 2016

	Note	2016 Unrestricted Funds £	2016 Restricted Funds £	2016 Total Funds £	2015 Unrestricted Funds £	2015 Restricted Funds £	2015 Total Funds £
Incoming Resources							
Voluntary Income	2	1,297.34	-	1,297.34	4,335.01	-	4,335.01
Grants - Government	3	-	8,417.09	8,417.09	-	-	-
Gift Aid Recovered		-	-	-	609.67	-	609.67
Total incoming resources		1,297.34	8,417.09	9,714.43	4,944.68	-	4,944.68
Resources Expended							
Desk Rental		340.00	-	340.00	-	-	-
Program / Events Costs		-	1,254.00	1,254.00	-	-	-
Office Supplies		-	247.50	247.50	-	-	-
Training - Staff Professional Development		200.00	-	200.00	-	-	-
Materials for Project		331.14	562.00	893.14	117.72	-	117.72
Communication		0.98	-	0.98	-	-	-
Travel - International		915.86	2,032.82	2,948.68	1,374.34	-	1,374.34
Travel - Local		421.12	503.97	925.09	-	-	-
Transport & Delivery - Materials		-	25.14	25.14	-	-	-
Insurance		100.30	-	100.30	-	-	-
Carbon Offset		-	18.00	18.00	-	-	-
Roundings		(0.01)	-	(0.01)	-	-	-
Payroll - contribution to partner organisations		-	3,483.89	3,483.89	-	-	-
Training		-	-	-	1,003.62	-	1,003.62
Printing & Reproduction		-	200.00	200.00	185.00	-	185.00
Advertising & Promotion		-	-	-	89.20	-	89.20
Small Tools & Equipment		-	66.80	66.80	-	-	-
Website & IT		(10.77)	-	(10.77)	150.70	-	150.70
Bank Service Charges		1.99	22.97	24.96	2.08	-	2.08
Membership, Association & Professional Fees		13.00	-	13.00	21.00	-	21.00
Postage & Delivery		-	-	-	12.19	-	12.19
Governance Costs		-	-	-	300.00	-	300.00
Total resources expended		2,313.61	8,417.09	10,730.70	3,255.85	-	3,255.85
Net incoming / (outgoing) resources for the year		(1,016.27)	-	(1,016.27)	1,688.83	-	1,688.83
Reconciliation of Funds							
Funds brought forward at 1st December		1,688.83	-	1,688.83	-	-	-
Funds carried forward at 30th November		672.56	-	672.56	1,688.83	-	1,688.83

Balance Sheet

Year ended 30 November 2016

	Note	2016 Total Funds £	2015 Total Funds £	2014 Total Funds £
Assets				
Restricted Funds (Scottish Govt Grant 2016-17)		1,344.56	-	-
Unrestricted Funds		603.76	2,336.65	-
Total for Bank		1,948.32	2,336.65	-
Current Assets				
Accounts Receivable	4	5,000.00	-	-
Cash advance for expenses	5	110.35	-	-
Debtors		68.80	677.50	-
Total Current Assets		5,179.15	677.50	-
Total Assets		7,127.47	3,014.15	-
Liabilities				
Creditors				
<i>Amounts falling due within one year:</i>				
Expenses due to Directors		-	656.80	-
Expenses due to Secretary		-	55.19	-
External Examination Fee		-	300.00	-
Training (2nd of 2 instalments)		-	313.33	-
Deferred Income	6	6,454.91	-	-
Total Creditors		6,454.91	1,325.32	-
Net Assets		672.56	1,688.83	-
Funds				
Restricted funds		-	-	-
Unrestricted funds		672.56	1,688.83	-
Total funds		672.56	1,688.83	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 November 2016 in accordance with Section 476 of the Companies Act 2006.

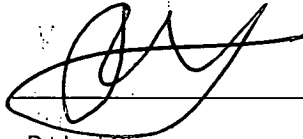
The trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 18 August 2017 and were signed on its behalf by:

Signature of Trustee Director



Name of Trustee Director

Dr Joel Chaney

Mr Gareth Selby

(18.08.2017)

Notes to Accounts

1 Accounting Policies

Accounting Conventions

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred when the charitable company has to fulfil conditions before becoming entitled or where the donor has specified that the income is to be expended in a future period.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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

Government grants are not recognised until there is reasonable assurance that the charitable company will comply with the conditions attaching to them and that the grants will be received. Following the accruals model, grants are recognised as income over the periods necessary to match them with the related costs and are presented as a credit within deferred income.

2 Voluntary Income

Voluntary income is mainly from regular monthly donations and a one-off £240 donation from a church.

3 Grants

This relates to a restricted grant of £9,872.17 from the Scottish Government International Development Small Grants Programme for a Feasibility Study entitled 'Increasing the Uptake of Biogas Amongst the Currently Excluded Rural Poor'. The activities were to be completed by 31st March 2017.

4 Accounts Receivable

£5000 relates to the provision of Consultancy services to a company based in Chile. The work will be performed in 2016-17 developing hardware and software. This is expected to be a one-off service.

5 Cash Advance

This relates to an advance for travel expenses in Tanzania as part of the Scottish Government funded Feasibility Study conducted in partnership with ECHO East Africa.

6 Deferred Income

£5000 relates to Consultancy services see Note 4. The remainder relates to a Scottish Government Grant. See Note 3.