

Registered Charity Number  
1151663

Registered Company Number  
07945825

The Natural Step International

Report and Accounts

28 February 2014

**The Natural Step International  
Report and accounts  
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# The Natural Step International

## *Trustees Report for the Period*

### *March 1, 2013-February 28, 2014*

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#### SECTION A: REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: The Natural Step International  
Registration Number: 7945825  
Charity Number: 1151663

Principal Address: c/o Kimball Smith Ltd.  
Kings Worthy House  
Court Road, Kings Worthy  
Winchester, Hampshire  
SO23 7QA, UK

#### Charity Trustees who oversee the charity

Name	Office	Location
Kelly Hawke Baxter	Chair	Canada
Anders Söderlund	Treasurer	Sweden
Regina Hauser	Secretary	United States
Steve Henry	Trustee	New Zealand
Jonathon Porritt	Trustee	United Kingdom

#### Senior Staff who manage the daily activities of the charity

Isabella Oriani	Executive Director
Scott Perret	Director of Communications and Network Relations

## SECTION B: STRUCTURE, GOVERNANCE AND MANAGEMENT

The Natural Step is a global network of both offices and individual associates that share the same brand, core identity, principles and application expertise. The Natural Step has offices, associates, or strategic partners in 14 countries.

The Natural Step International (TNSI) is the international secretariat for the global network, headquartered in the United Kingdom. In 2012 TNSI was incorporated in the United Kingdom as a registered non-profit association and charitable trust, governed by Articles of Association.

The board of trustees meets regularly by phone call and once a year in person. The trustees are also the members of the association. Trustees are elected annually via a nominations process and serve three-year terms.

The board of trustees sets the strategic direction for The Natural Step International and oversees the work of the management team.

The trustees are confident that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

## SECTION C: OBJECTIVES AND ACTIVITIES

The charity's objects are:

- To promote sustainable development for the benefit of the public by engaging individuals and organizations in:
- The preservation, conservation and protection of the environment and the prudent use of natural resources;
- The improvement of the conditions of life in socially and economically disadvantaged communities;

## TNS International Board of Trustees Report 2014

- The promotion of sustainable means of achieving economic prosperity and regeneration.
- To advance the education of the public in subjects relating to sustainability and the protection, enhancement and rehabilitation of the environment through an international community of learning provided that the useful results of such learning are to be disseminated to the public at large.

### SECTION D: ACHIEVEMENTS AND PERFORMANCE

The Natural Step International achieved its objects through the following activities:

- Stewarding the brand, mission, strategy and governance of the network;
- Facilitating the recruitment, training, activity and collaboration of Natural Step members; and
- Supporting and empowering member offices and associates to:
  - deliver sustainability education programs,;
  - provide strategic advice and coaching on sustainability to municipalities and business;
  - engage in large-scale change initiatives with a variety of partners
- Supporting a global practitioner network of sustainability change agents who are working in a variety of countries around the world
- Delivering presentations and distributing communications materials to disseminate knowledge and learning on sustainability solutions

### SECTION E: FINANCIAL REVIEW

The Natural Step secures income through grants and donations, membership fees and fees for advisory services.

## TNS International Board of Trustees Report 2014

The Natural Step's reserves policy is to set aside up to \$200,000 to meet potential needs and act as a buffer against cash flow irregularities and potential loss of future income.

The deficit of £38,732 incurred in the financial year ending February 28, 2014 will be set against the reserves brought forward and the remaining reserve balances will be transferred to the re-established international secretariat in Stockholm, Sweden.

### **Transactions and Financial Position**

The financial statements are set out on pages 9 to 18. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £38,732 and net realised incoming resources of a capital nature of £nil, making net overall realised outgoing resources of £38,732.

The total reserves at the year end, after accounting for unrealised losses and after revaluing investments of £nil, stand at £12,317.

A majority of the expenditure is spent on supporting the charities objectives.

## **SECTION F: NOTICE OF CESSATION OF OPERATIONS**

The Trustees have agreed that The Natural Step International would cease its operations as a UK charitable trust as of February 28, 2014, and move the international secretariat function back to Stockholm, Sweden. The reason for the move is both strategic and financial. Adequate funds were not secured to set up a viable independent secretariat in the UK and it makes more sense to leverage the administrative and strategic support of one of the member offices to run the secretariat.

The trustees are confident that there are no outstanding liabilities or obligations of any kind.

## SECTION G: STATEMENT OF TRUSTEE RESPONSIBILITIES

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- Select suitable accounting policies and then apply them consistently;
- 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 business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Signed on behalf of the charity's trustees,



Kelly Hawke Baxter

Chair of the Board

May 8, 2014

## **The Natural Step International**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 28 February 2014**

I report on the financial statements of the Charity on **pages 9 to 18** which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out **on page 13**.

#### **Respective responsibilities of trustees and examiner**

As described on **page 6**, the Charity's trustees, who also have the functions of directors, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain assurances from the trustees of all material matters.

### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that

In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, The Regulations the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect of the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

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

Ken Stratton

The Examiner's relevant professional qualification or body:

FMAAT

Kimball Smith Limited

Kings Worthy House

Court Road

Kings Worthy

Winchester

SO23 7QA

The date upon which my opinion is expressed is :- 8 May 2014

**The Natural Step International  
Statement of Financial Activities  
for the year ended 28 February 2014**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2014 £	2014 £	2014 £	2013 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary Income	65,243	-	65,243	106,607
Investment Income	40	-	40	5
<b>Total incoming resources</b>	<b>67,508</b>	<b>-</b>	<b>67,508</b>	<b>106,612</b>
<i>Costs of charitable activities</i>	105,940	-	105,940	55,263
<i>Governance costs</i>	300	-	300	300
<b>Total resources expended</b>	<b>106,240</b>	<b>-</b>	<b>106,240</b>	<b>55,563</b>
<b>(Net outgoing resources)/net incoming resources before transfers between funds</b>	<b>(38,732)</b>	<b>-</b>	<b>(38,732)</b>	<b>51,049</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(Net outgoing resources)/net incoming resources before Other recognised gains and losses</b>	<b>(38,732)</b>	<b>-</b>	<b>(38,732)</b>	<b>51,049</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>(38,732)</b>	<b>-</b>	<b>(38,732)</b>	<b>51,049</b>
<b>Reconciliation of funds</b>				
<i>Total funds brought forward</i>	51,049	-	51,049	-
<b>Total Funds carried forward</b>	<b>12,317</b>	<b>-</b>	<b>12,317</b>	<b>51,049</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on [page 12](#) as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 13 to 16 form an integral part of these accounts.**

**The Natural Step International  
Statement of Financial Activities  
for the year ended 28 February 2014**

**Income and Expenditure Account as required by the Companies Act  
for the year ended 28 February 2014**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	67,468	106,607
Direct costs of turnover	105,940	55,263
<b>Gross (deficit)/surplus</b>	<u>(38,472)</u>	<u>51,344</u>
Governance costs	300	300
<b>Operating (deficit)/surplus</b>	<u>(38,772)</u>	<u>51,044</u>
Interest receivable	40	5
<b>(Deficit)/surplus on ordinary activities before tax</b>	<u>(38,732)</u>	<u>51,049</u>
<b>(Deficit)/surplus for the financial year</b>	<u>(38,732)</u>	<u>51,049</u>
Gift Aid Payments	-	-
<b>Retained (deficit)/surplus for the financial year</b>	<u>(38,732)</u>	<u>51,049</u>

All activities derive from continuing operations

**Statement of Total Recognised Gains and Losses  
for the year ended 28 February 2014**

	<b>2014</b>	<b>2013</b>
Excess of Expenditure over income before realisation of assets	<u>(38,732)</u>	51,049
Profit per Profit and Loss account	(38,732)	51,049
Grants for the acquisition of fixed assets	-	-
<b>Net Movement in funds before taxation</b>	<u>(38,732)</u>	<u>51,049</u>

**The notes on pages 13 to 16 form an integral part of these accounts.**

**The Natural Step International  
Statement of Financial Activities  
for the year ended 28 February 2014**

**Movements in revenue and capital funds  
for the year ended 28 February 2014**

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2014</b>	<b>2014</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	51,049	-	51,049	-
Recognised gains and losses before transfers	(38,732)	-	(38,732)	51,049
	<u>12,317</u>	<u>-</u>	<u>12,317</u>	<u>51,049</u>
<b>Closing revenue accumulated funds</b>	<b>12,317</b>	<b>-</b>	<b>12,317</b>	<b>51,049</b>

<b>Summary of funds</b>	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2014</b>	<b>2014</b>	<b>2014</b>	<b>2014</b>	<b>2013</b>
Revenue accumulated funds	-	12,317	-	12,317	51,049

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 13 to 16 form an integral part of these accounts.

**The Natural Step International  
Balance Sheet  
as at 28 February 2014**

	Notes	2014 £	2013 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed assets</b>			
<b>Current assets</b>			
Debtors	7	10,148	42,504
Cash at bank and in hand		<u>6,169</u>	<u>20,248</u>
<b>Total current assets</b>		<u>16,317</u>	<u>62,752</u>
<b>Creditors:-</b> amounts due within one year	8	(4,000)	(11,703)
<b>Net current assets</b>		<u>12,317</u>	<u>51,049</u>
<b>Total assets less current liabilities</b>		<u>12,317</u>	<u>51,049</u>
<b>Creditors:-</b> amounts due after more than one year		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets including pension asset / liability</b>		<u>12,317</u>	<u>51,049</u>
<b><i>The funds of the charity :</i></b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		12,317	51,049
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		12,317	51,049
<b>Restricted income funds</b>		-	-
<b>Restricted capital funds</b>		-	-
<b>Total restricted funds</b>		-	-
<b>Total charity funds</b>		<u>12,317</u>	<u>51,049</u>

The directors are satisfied that for the year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 7 to 8.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities ( effective April 2008).

**K H Baxter**

**Trustee**

**Approved by the board of trustees on 8 May 2014**

**The notes on pages 13 to 16 form an integral part of these accounts.**

**The Natural Step International**  
**Notes to the Accounts**  
**for the year ended 28 February 2014**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective **April 2008**, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, **(revised June 2008) (the SORP)**. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of paragraph 3(3) of Schedule 4 of the Companies Act 1985 to allow the format of the financial statements to be adapted to reflect the special nature of the company's operation.

The company has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**The Natural Step International  
Notes to the Accounts  
for the year ended 28 February 2014**

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is to allocate costs to the most appropriate activity.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

***Charitable activities***

Charitable expenditure includes all expenditure directly related to the objects of the charity including payments to contractors working on behalf of the charity.

***Governance costs***

Governance costs include all expenditure directly related to the administration of the charity including compliance with the charitable and statutory requirements.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>3 (Deficit)/surplus for the financial year</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	67,468	106,607
<b>and after charging:-</b>		
Independent Examiner's Fees	300	300

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

**The Natural Step International**  
**Notes to the Accounts**  
**for the year ended 28 February 2014**

**4 Statement that no expenses were paid to trustees or connected persons**

No remuneration or expenses were paid to trustees or persons connected with them.

**5 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities. All expenditure relates to the main charitable activity.

<b>6 Investment Income</b>	<b>2014</b>	<b>2013</b>
	£	£
Bank deposit interest received	40	5
<b>7 Debtors</b>	<b>2014</b>	<b>2013</b>
	£	£
Trade debtors	10,148	42,504
<b>8 Creditors: amounts falling due within one year</b>	<b>2014</b>	<b>2013</b>
	£	£
Trade creditors	1,200	9,903
Accrued expenses	2,800	1,800
	<u>4,000</u>	<u>11,703</u>
<b>9 Analysis of the Net Movement in Funds</b>	<b>2014</b>	<b>2013</b>
	£	£
Net movement in funds from Statement of Financial Activities	(38,732)	51,049

**The Natural Step International**  
**Notes to the Accounts**  
**for the year ended 28 February 2014**

**10 Particulars of Individual Funds and analysis of assets and liabilities representing funds**  
**At 28 February 2014**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	16,317	-	-	16,317
Current Liabilities	(4,000)	-	-	(4,000)
	<u>12,317</u>	<u>-</u>	<u>-</u>	<u>12,317</u>

**At 1 March 2013**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
Current Assets	62,752	-	-	62,752
Current Liabilities	(11,703)	-	-	(11,703)
	<u>51,049</u>	<u>-</u>	<u>-</u>	<u>51,049</u>

The individual funds included above are :-

	<b>Funds at 2013</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	51,049	(38,732)	-	12,317
	<u>51,049</u>	<u>(38,732)</u>	<u>-</u>	<u>12,317</u>

Analysis of movements in funds as shown in the table above

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	67,508	106,240	-	(38,732)
	<u>67,508</u>	<u>106,240</u>	<u>-</u>	<u>(38,732)</u>

The charity maintains one general fund

**11 Endowment Funds**

The charity had no endowment funds in the year ended 28 February 2014.

**12 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are **5** members of the company.

**The Natural Step International**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 28 February 2014**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2014	2014	2014	2013
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Grants: The Natural Step International - Sweden	14,524	-	14,524	80,000
Donation - K H Baxter	3,221	-	3,221	-
<b>Total</b>	<b>17,745</b>	<b>-</b>	<b>17,745</b>	<b>80,000</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>17,745</b>	<b>-</b>	<b>17,745</b>	<b>80,000</b>
<b>Other voluntary income</b>				
Members' Subscriptions	47,498	-	47,498	26,607
<b>Total other voluntary income</b>	<b>47,498</b>	<b>-</b>	<b>47,498</b>	<b>26,607</b>
<b>Total Voluntary Income</b>	<b>65,243</b>	<b>-</b>	<b>65,243</b>	<b>106,607</b>
<b>Activities for generating funds</b>				
Advisory Service fees	2,225	-	2,225	-
<b>Total of activities for generating funds</b>	<b>2,225</b>	<b>-</b>	<b>2,225</b>	<b>-</b>
<b>Investment Income</b>				
Bank deposit interest received	40	-	40	5
<b>Total Investment Income</b>	<b>40</b>	<b>-</b>	<b>40</b>	<b>5</b>
	-	-	-	-
<b>Total Incoming Resources</b>	<b>67,508</b>	<b>-</b>	<b>67,508</b>	<b>106,612</b>
<b>Charitable expenditure</b>				
<b>Support costs of charitable activities</b>				
<b>Direct support costs</b>				
Travel and Subsistence - Charitable Activities	1,200	-	1,200	787
Marketing of services	-	-	-	120
	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>907</b>
<b>Management and administration costs</b>				
<b>in support of charitable activities</b>				
<b>General administrative expenses:</b>				
Online Platform	1,823	-	1,823	-
Bank charges	-	-	-	228
	<b>1,823</b>	<b>-</b>	<b>1,823</b>	<b>228</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners/auditors	700	-	700	1,500
	<b>700</b>	<b>-</b>	<b>700</b>	<b>1,500</b>
<b>Other support costs</b>				
Contractor costs	95,848	-	95,848	52,628
Trademark expenses	6,369	-	6,369	-
	<b>102,217</b>	<b>-</b>	<b>102,217</b>	<b>52,628</b>
<b>Total Support costs</b>	<b>105,940</b>	<b>-</b>	<b>105,940</b>	<b>55,263</b>
<b>Total Expended on Charitable Activities</b>	<b>105,940</b>	<b>-</b>	<b>105,940</b>	<b>55,263</b>

**The Natural Step International**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 28 February 2014**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2014	2014	2014	2013
	£	£	£	£
<b><i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)</i></b>				
<b><i>Specific governance costs</i></b>				
Independent Examiner's Fees	300	-	300	300
<b>Total governance costs</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>