

Environmental Rights Centre for Scotland AGM 2026: Treasurer’s summary

ERCS accounts

ERCS’s sixth set of accounts (Paper 3) cover the period from 1 April 2025 to 31 March 2026. As in previous years, the charity’s finances only required an independent examination.

In summary, ERCS’s finances for this accounting period:

- Income = £439,062. This is a small increase compared with £440,205 the previous year.
- Expenditure = £467,263. This is an increase of £100,000 from the previous year (£367,484) and reflects the team growing to 9 FTE and the additional costs of setting up the law firm.
- Operating deficit = £28,201. The previous year, we ended with an operating surplus of £72,721.

The accounts detail ERCS’s increased running costs, and we are working to a deficit budget in this financial year as well. This is very similar to many third sector organisations.

The charity had unrestricted reserves of £309,995 as of 31 March 2026. This was higher than the target level set by the Trustees, which was to hold unrestricted reserves equal to three months’ salary costs and 6 months’ rent (i.e. £112,000).

ERCS is therefore in a good financial position for this financial year 2026/27.

However, much of ERCS’s current grant funding from trusts and foundations is due to end next financial year. The board of trustees reviews ERCS’s fundraising strategy every six months, which details how ERCS will seek to diversify income with a mixed portfolio of grants from trusts and foundations, proactive engagement with members and supporters for individual donations and legacies, as well as legal aid income with the law firm.

Donations from members and supporters

We are extremely grateful to all our funders and individual donors for supporting our ambitions and having confidence in our ability to advance environmental justice.

In April 2026, we participated in our first ever Big Give Earth Raise funding appeal (to support our Clean Up Scotland’s Sewage Campaign) which raised £5,000 of individual donations - match funded to £10,000. We want to build on this learning and aim to raise £20,000 through next year’s Earth Raise funding appeal.



We will also be undertaking a membership survey before the end of this year to gauge members' appetite to fundraise for us, as well as seeking your feedback on how we are doing.

ERCS Legal Ltd accounts

ERCS Legal Ltd accounts (Paper 3a) also cover the year ending 31 March 2026, with the law firm operational from December 2025.

ERCS established ERCS Legal Ltd to operate a law practice unit regulated by the Law Society of Scotland. The law firm is registered with Companies House (SC834081) as a private company limited by guarantee without share capital with a sole director, Ben Christman the principal solicitor.

ERCS provides the governance, salaries and operating costs for the law firm.

ERCS Legal Ltd has two accounts: one for holding client money for legal representation, and the other as the business account. The annual accounts show that ERCS Legal Ltd was holding £4,796 at 31 March 2026. This comprised of £3,840 held in the client money account and £956 in the office account.

Julie Christie

ERCS Treasurer

24 September 2026