

**SUSTAINABILITY AND ENVIRONMENTAL EDUCATION**

**UNAUDITED FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Registered Company Number: 06838644**

**Registered Charity Number: 1129275**

**SHINER MITCHELL FISHER & CO. LIMITED**  
**Accountants and Registered Auditors**

Smith House  
George Street  
Nailsworth  
Stroud  
Gloucestershire  
GL6 0AG

**SUSTAINABILITY AND ENVIRONMENTAL EDUCATION**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**CONTENTS**

1-6	Report of the Trustees
7	Report of the Independent Examiner
8	Income and Expenditure Account
9	Statement of Financial Activities
10	Balance Sheet
11-14	Notes to the Financial Statements

**The following pages do not form part of the Statutory Accounts**

15	Detailed Income and Expenditure Account
----	---

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**  
**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

The Trustees present their annual report with the accounts of the company for the year ended 31<sup>st</sup> March 2022

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The Company whose registered office is at Smith House, George Street, Nailsworth, Glos, GL6 0AG, is limited by guarantee and is registered in England (Registered Number: 06838644).

The assets and resources of the Company are used exclusively in the performance and furtherance of Sustainable and Environmental Education ("Charity").

The Charity is controlled by its Trust Board, namely the following persons, who were also the directors in control of the Company during the year.

Ms C d'Abreu	Chair (elected November 2021)
Ms A L Finlayson	CEO (retired as Chair and re-elected as Trustee November 2021)
Ms M Finlayson	Company Secretary (re-elected November 2021)
Mr J Hollway	Treasurer
Ms K M Wheeler	
Ms A Romero	
Ms J Millichip	
Ms E A Boyle	
Mr D W Hulyer	
Ms E Godman	

The day to day administration of the Charity is undertaken by Ms I Clee, under the supervision of Ms A L Finlayson, who also acts as CEO.

The main agents for the charity are:

Bankers:	The Co-operative Bank Business Direct PO Box 250 Skelmersdale WN8 6WT
Independent Examiner:	Shiner Mitchell Fisher & Co. Ltd Smith House George Street Nailsworth Stroud Gloucestershire GL6 0AG

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustees are required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity as at the end of each financial year and of the net incoming and outgoing resources of the Charity for that period.

The Trustees confirm that suitable accounting policies have been used and applied consistently and reasonably and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 31 March 2022. The Trustees also confirm that applicable accounting standards have been followed and that the statements have been prepared on the going concern basis.

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**  
**TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**STATEMENT OF TRUSTEE RESPONSIBILITIES (CONTINUED)**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which 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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Charity, which is a registered charity (Registered Number: 1129275), is governed by the Company's Memorandum and Articles of Association (incorporated 9<sup>th</sup> March 2009).

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles the members of the Management Committee are elected to serve for a period of three years after which they must stand down and offer themselves for re-election at the next Annual General Meeting.

As a needs-led charity, the Trustees are selected to offer a wide range of skills and experience that are of benefit to the charity.

**Trustee Induction and Training**

The induction process for Trustees includes an initial meeting with the Chair and information on the powers and responsibilities of the Trustees. Trustees are provided with a briefing pack which includes a brief history of the Charity, a copy of the charity's constitution, copies of minutes of recent Trustees' meetings and copies of the previous year's annual report and accounts.

The Trustees review the skill requirements for the Trustee Board periodically and undertake an annual review of their collective and individual performance and contribution to the Charity.

**Risk Management**

The Trustees have reviewed the major risks facing the charity and have established systems and procedures to manage those risks. In particular, the trustees have considered the risks relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to the major risks identified.

**Organisational Structure**

Directors/Trustees meet every quarter and are responsible for the policy, business planning and strategy of the Charity. The Charity Trustees meet and have responsibility to assist with the day to day running of the charity.

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The objectives of the Charity are to advance the education of the public in the natural and man-made environment and the inter-relationship with the social and economic activities of man.

This is done through:

1. Providing educational or training services;
2. Providing advocacy/advice/information;
3. Sponsoring or undertaking research;
4. Acting as an umbrella company or resource body.

Sustainable and Environmental Education (SEEd) became a new charity in April 2009 and this year has been one of continuing to develop the strategy to drive the charity forward for the greatest impact and change. A review of all programmes was finished to assess their financial viability and ability to be scaled up. The Programme Committee was continued to develop the content offered by the charity. In addition, longitudinal evidence of impact of programmes was begun to be collected in survey form and through online Zoom interviews. This was to reflect the UN Sustainable Development Goals, changes in the education sector, scaling up, succession planning and applying for awards. As this financial year was impacted by Covid-19 the charity used the time to design and trial more online content delivery, implement remote meeting and working, develop workplans and groups and to finalise the strategy of the charity for the foreseeable future.

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**  
**TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT (CONTINUED)**

SEEd's focus is on real change, putting learning at the heart of sustainability and sustainability at the heart of learning at individual, institutional and societal levels. Having reviewed our current small offer of change programmes and decided they were fit for our strategy and purpose and were unique enough to still be an essential offer to education, we began the work to develop business plans and explore scaling up options. SEEd's focus is on transformational education approaches that enable people of all ages to be part of working towards a sustainable and just future.

**ACHIEVEMENTS AND PERFORMANCE**

The charities achievements and performance are summarised based on its four main objectives as detailed below:

**Providing educational or training services**

The review of all programmes to assess their financial viability, ability to be scaled up and evidence of impact of programmes led to both small changes that could be made easily and bigger goals being developed. These are now embedded in a Transition workplan and 3 year financial budgeting process.

The small improvement and trials were developed including videos on the website of impact of our Change Maker programmes, developing a mentoring scheme, extending the programme to 50 contact hours and developing an alumni base.

Impact of COVID-19 pandemic continued in adjusting SEEd's work. SEEd did not utilise the HMRC Job Retention Scheme or reduce its work. Instead, it took the opportunity to revise and adapt its Changemaker course for online delivery. This was so successful that it is now a standard part of the course.

The SEEd Youth Listening Project was delayed due to COVID 19. It was relaunched in January 2022 and again has received hundreds of responses. Teachers in particular appreciate getting the results back on their class, school or whole school community.

Other opportunities to deliver via online platforms have also been explored.

The Whole Institution Approach (a generic model based on the UNESCO model that Ann Finlayson helped develop) was made free to users via the website with a possibility of being mentored through this process if educational institutions choose this option. This is a unique, detailed 'how to' but with the opportunity for SEEd to act as facilitators and mentors as institutions take up this culture change to sustainability through a continuous improvement and learning model.

The Young Change Makers Course clients were delayed by school closures during COVID 19 but have retained their interest to continue once schools reopened again mid 2021. A multi-partner project was developed for funding a Young Change Makers programme in Gloucestershire. This will be endorsed by Gloucestershire Local Nature Partnership, working with the Gloucestershire LEP.

Workshops were delivered to:

Oxford School Governors on Whole School Approaches;  
 London Schools Climate Summit on young change makers and developing agency;  
 Gloucestershire Local Nature Partnership;

**Providing advocacy/advice/information**

This was a very big year for advice and advocacy for SEEd.

We worked with Lord Jim Knight advising, developing and briefing for his Private Members Bill. We offered and he took the SEEd campaign words of "care for oneself, care for others and care for the environment" to include in the Education Act as a purpose of education. This Bill progressed through the House of Lords readings and committee stages and had a first reading in the House of Commons and unfortunately ran out of time in the parliamentary process. More ideas are being discussed.

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**  
**TRUSTEES ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

At COP 26 the Department of Education (DfE) launched a draft strategy on Sustainability and Climate Change. Ann Finlayson and SEEd we invited to 3 user groups in the consultation and in fact Ann was asked to give a 'Lunch and Learn' training session to the DfE team working on the strategy. The strategy was launched in April 2022 and user groups will also continue.

A very small group of 6 people across all levels of education were then invited to be part of a DfE team to help advise on delivery of the strategy as well as work on the further development of it. This will continue to 2030. As a result of this SEEd has been invited to many events to discuss the strategy as well as reflecting on it with invited blogs and running webinars for Our Shared World.

SEEd was able to advise internationally - mostly in Europe. Two contracts were awarded – one to advise and guide a research report on the practice and policies of Education for Environmental Sustainability (EES) for the European Commission (EC), Directorate-General for Education, Youth, Sport and Culture. Secondly a desktop report was developed for the European Expert Network on Economics of Education (EENEE), funded by the EC on the Impact of Covid-19 on the ESD in the context of the twin transition.

Thirdly, SEEd was asked by the Sustainability Commissioner for Gibraltar to create a short influential video on Whole School Approach for the EC meetings. This was well received, and more are asked for.

Finally the EC were exploring sustainability competencies and Ann attended many stakeholder meetings regarding this development of policy. All these policies have been approved and are available on the EC website.

SEEd's successful monthly newsletter continues to drive interest, enquiries and engagement. Our LinkedIn networks were strongly developed and expanded.

SEEd continued to provide support and advice to a variety of organisations including:

The Arbor School, Dubai,  
 West Horsley Place, Surrey,  
 Festival of Education,  
 Natural Environment Sector Partnership,  
 Gloucestershire Local Nature Partnership,  
 Professor Tim O-Riordan,  
 Wellington College,  
 Solar for Schools,  
 The Brookings Institute,  
 Our Shared World coalition,  
 The Big Change,  
 The Worshipful Company of Educators,  
 PPMi a research institute in Lithuania with contracts with the EC,  
 Flooglebinder.

SEEd became Co-Chair of Our Shared World (OSW) in January 2021 having been a member of the coalition. Its new structure and work plan, developed by SEEd in collaboration with others, focussed on the coalition structure, the Purpose of Education, action research and developing a social movement as routes to advocate and influence for the better take up of SDG4.7 on ESD at all levels of education.

The SEEd campaign to place a purpose of education to 'care for oneself, care for others and care for the environment' (which had been running for 8 years) was integrated as a campaign within Our Shared World. We were also able to create the OSW website, logo and marketing. We ran many webinars after COP 26 called 'Did you COP that?' to promote learning, other voices, sharing and to input into policy. As a result, the OSW Coalition developed into the largest coalition in this sector in the UK with nearly 400 members.

In March 2022 SEEd supported Wellington College Sustainability to propose a sustainability strand in the Festival of Education. This is an annual event which is claimed to draw in approximately 10,000 teachers and educators of whom 85% are from the state system and many receive free places. Approval was given for 2022 Festival for a dedicated sustainability strand, venue, keynotes and an Atrium for providers of ESD resources and training. WWF UK came on board as the third partner with funding. SEEd became the content partners driving the design of the strand and co-ordinating the Atrium. The event was run in July 2022.



2.

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**  
**TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Sponsoring or Undertaking Research**

Many of the above meetings and advice sessions have led to further relationships and potential partnerships especially once the COVID 19 pandemic was seen as over. Of particular note has been advising on the EC DG for Education report on Education for Environmental Sustainability (EES) across Europe – practices, policies and recommendations. This led to a further contract on the Impact of the Covid-19 pandemic on Education for Sustainability (ESD) and advice on ESD competencies in the summer of 2021.

The second main objective of the Our Shared World coalition was to gather evidence of impact and SEEd undertook to coordinate the Education for Sustainability (ESD) and environmental education (EE) review of evidence. Given that much EE and ESD is conducted in England and supported by NGOs this is not an easy task.

**Acting as an Umbrella or Resource Body**

The success of the 4 times growth of the Our Shared World Coalition and the potential for engaging and supporting many organisations for the Festival of Education demonstrated again the convening power of SEEd as a trusted and respected leader in education for sustainability. This is also born out by its key role in DfE advice and UNESCO.

SEEd's website, newsletter, social media (Twitter, Facebook and LinkedIn) continue to drive interest in SEEd, its programmes with no loss of membership or numbers engaged. The Programme Committee reviewed how SEEd could act as a resource body and the website was tweaked to update this, plus each newsletter now has a theme linked to ESD and external events and drivers. The newsletter and social media accounts are all linked now to each monthly theme. A measure of SEEd's success is the ability to engage with many organisations from not just experts in the sustainability and education field but also to bring in new voices especially of young people.

**Other**

Finally, SEEd was accepted by UNESCO UK National Committee as the UK entrant into the UNESCO Japan ESD Global Prize for its Changemakers Programme.

**FINANCIAL REVIEW**

The Financial results for the year show a surplus of income over expenditure of £25,248 (2021: deficit £4,713). The trustees are satisfied with the financial position, which they consider is adequately disclosed in the attached accounts.

**Reserves Policy**

The Trustees have a policy of three months reserves to cover all costs and this was the case throughout 2021/22.

The restricted funds are for their specified purpose and the reserves held are equal to the amount remaining. The balance of restricted funds as of 31 March 2022 was £nil (2021: £nil).

**Principal Funding Sources**

The Charity generates its income from paid for services, subscriptions and donations. All programmes do offer free or subsidised places to those who cannot afford the programme.

SEEd has secured core funding over 3 years as part of SEEd's ambition to scale up and develop the reach of its transformative programmes.

**Investment Policy**

The Charity will utilise other investment opportunities as they arise but any investment must have the full support of the board of trustees, after taking professional advice.

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**  
**TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**FINANCIAL REVIEW (CONTINUED)**

**PLANS FOR THE FUTURE**

SEEd feels it has a real understanding and evidence of what transformational educational approaches are and why they are so important. It feels it does not need to keep inventing new programmes but scale up those that work as they work as a complete package for change for education towards a sustainable and just future.

SEEd plans to develop a workplan to finalise the strategy. This includes exploring partnerships, coalitions, funding opportunities and self-funding opportunities. 2021/2022 has seen a significant increase in SEEd's profile and reach.

This will mean building capacity to undertake the scaled up work envisaged – including an alumni network, mentors, facilitators, and sharing more evidence of impact to engage new audiences and make ESD accessible to all.

**RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE**

Company law requires the Management Committee to prepare financial statements for each financial year that 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 resources, including income and expenditure, for the financial year. In preparation of those financial statements, the Management Committee should follow best practice and:

- Select suitable accounting policies and 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 Management Committee 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 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Members of the Management Committee**

Members of the Management Committee who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

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 the 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 are aware of that information.

**Signed on behalf of the board**



Ms C d'Abreu  
Trustee



13th July 2022

Date





**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
SUSTAINABLE AND ENVIRONMENTAL EDUCATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Charities Act), and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants.

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:

- ◆ examine the accounts under section 145 of the 2011 Charities Act,
- ◆ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act, and
- ◆ to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - ◆ To keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - ◆ To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

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

*Shiner Mitchell Fisher & Co*

SHINER MITCHELL FISHER & CO. LTD

Independent Examiner

*22/07/2022*

Date

Smith House, George Street, Nailsworth, Stroud, Gloucestershire GL6 0AG

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION****INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Note	2022 £	2021 £
<b><u>INCOME</u></b>	2	56,165	17,038
<b><u>EXPENDITURE</u></b>			
Administration and operating expenses	3 - 5	(30,917)	(21,751)
Other operating income		-	-
<b><u>NET INCOMING RESOURCES</u></b>		25,248	(4,713)
Interest receivable		-	-
<b><u>SURPLUS/(DEFICIENCY) OF INCOME</u></b>			
<b><u>OVER EXPENDITURE BEFORE TAXATION</u></b>		25,248	(4,713)
Taxation		-	-
<b><u>RETAINED SURPLUS/(DEFICIT) FOR</u></b>			
<b><u>THE YEAR AFTER TAXATION</u></b>		<u>25,248</u>	<u>(4,713)</u>

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Note	Designated Funds	Restricted Funds £	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>INCOME RESOURCES</b>						
Donations and Legacies		-	-	32,505	32,505	6,028
Provision of Environmental Facilitation Services		-	-	23,660	23,660	11,010
Other income		-	-	-	-	-
Total Income		-	-	<b>56,165</b>	<b>56,165</b>	<b>17,038</b>
<b>EXPENDITURE</b>						
Direct charitable expenditure	3	-	-	3,253	3,253	1,575
Fund raising and publicity		-	-	-	-	-
Management and administration	4	-	-	27,664	27,664	20,176
Total expenditure		-	-	<b>27,664</b>	<b>30,917</b>	<b>21,751</b>
Net incoming resources before transfers and revaluation's		-	-	25,248	25,248	(4,713)
Net movement in funds		-	-	25,248	25,248	(4,713)
Total funds brought forward		-	-	15,391	15,391	20,104
Total funds carried forward		-	-	<b>40,639</b>	<b>40,639</b>	<b>15,391</b>

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION**

**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> MARCH 2022**

	Note	<u>2022</u> £	<u>2021</u> £
<b>FIXED ASSETS</b>			
Tangible Assets	6	241	301
<b>CURRENT ASSETS</b>			
Debtors	7	2,845	1,115
Cash at bank and in hand		<u>39,053</u>	<u>15,475</u>
		41,898	16,590
<b>CREDITORS:</b> Amounts falling due within one year	8	<u>(1,500)</u>	<u>(1,500)</u>
<b>NET CURRENT ASSETS</b>		<u>40,398</u>	<u>15,090</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>40,639</u>	<u>15,391</u>
<b>RESERVES</b>			
Unrestricted funds	9	<u>40,639</u>	<u>15,391</u>
<b>TOTAL FUNDS</b>	9	<u>40,639</u>	<u>15,391</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31<sup>st</sup> March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss 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 company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime.

The financial statements on pages 6 to 13 were approved by the board of directors and signed on its behalf by:



Ms C d'Abreu  
Director



13th July 2022

Date



## SUSTAINABLE AND ENVIRONMENTAL EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

#### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

##### **Basis of accounting**

The financial statements have been prepared in accordance with Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” including the provision of Section 1A “Small Entities”, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in January 2019. The financial statements have been prepared under the historical cost convention.

The company has taken advantage of paragraph 3(3) of section 4 of the Companies Act 2006 to use its own arrangement of headings and sub-headings due to the special nature of its activities.

##### **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 Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### **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.
- The value of donated services and facilities provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity 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.

##### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- 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 eg. Staff costs per time spent and other costs per their usage.



**SUSTAINABLE AND ENVIRONMENTAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over their estimated useful lives as follows:

Computer Equipment	25% on Reducing Balance
--------------------	-------------------------

**Taxation**

The trust is a registered charity and is not liable for any income, capital gains or corporation taxes on its current activities.

**2. INCOME**

Income comprises sales of goods and services together with the proceeds of fund raising and donations received in connection with the objects of the charity.

**3. DIRECT CHARITABLE EXPENDITURE**

	Designated £	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Communications	-	-	2,147	2,147	1,286
Postages & Stationary	-	-	594	594	289
Course Fees	-	-	512	512	-
	<u>-</u>	<u>-</u>	<u>3,253</u>	<u>3,253</u>	<u>1,575</u>

**4. MANAGEMENT AND ADMINISTRATION**

	Designated £	Restricted £	Unrestricted £	2021 Total £	2021 Total £
Wages & Salaries	-	-	19,527	19,527	13,399
Subcontract Labour	-	-	5,333	5,333	4,589
Telephone	-	-	40	40	5
Computer Costs	-	-	194	194	-
Sundry Expenses	-	-	120	120	144
Insurances	-	-	327	327	327
Accountancy	-	-	1,632	1,632	1,613
Bank Charges	-	-	67	67	24
Exchange gains and losses	-	-	364	364	-
Depreciation	-	-	60	60	75
	<u>-</u>	<u>-</u>	<u>27,664</u>	<u>27,664</u>	<u>20,176</u>

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****5. EMPLOYEE INFORMATION**

	Designated £	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Wages & Salaries	—	—	19,527	19,527	13,399
	—	—	<u>19,527</u>	<u>19,527</u>	<u>13,399</u>

None of the directors of the Charity received any emoluments or expenses during the year.

The number of persons employed during the year were:

	2022	2021
Fundraising, publicity and administration	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

**6. TANGIBLE FIXED ASSETS**

	Computer Equipment £
<b>Cost or valuation</b>	
At 1 <sup>st</sup> April 2021	3,227
Additions	—
At 31 <sup>st</sup> March 2022	<u>3,227</u>
<b>Depreciation</b>	
At 1 <sup>st</sup> April 2021	2,926
Charge for the year	60
At 31 <sup>st</sup> March 2022	<u>2,986</u>
<b>Net book value</b>	
At 31 <sup>st</sup> March 2022	<u>241</u>
At 31 <sup>st</sup> March 2021	<u>301</u>

The net book value at 31<sup>st</sup> March 2022 represents tangible fixed assets used for:

Direct charitable purpose	<u>241</u>
	<u>241</u>

**7. DEBTORS**

Amounts falling due within one year:

	2022 £	2021 £
Other debtors and prepayments	<u>2,845</u>	<u>1,115</u>

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****8. CREDITORS**

Amounts falling due within one year:

	2022 £	2021 £
Other creditors	<u>1,500</u>	<u>1,500</u>

**9. ANALYSIS OF FUNDS**

	Designated Funds £	Restricted Funds £	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>(a) Movement in funds</b>					
At 1 <sup>st</sup> April 2021	-	-	15,391	15,391	20,104
Net incoming/outgoing resources	<u>-</u>	<u>-</u>	<u>25,248</u>	<u>25,248</u>	<u>(4,713)</u>
At 31 <sup>st</sup> March 2022	<u>-</u>	<u>-</u>	<u>40,639</u>	<u>40,639</u>	<u>15,391</u>
<b>(b) Representation of fund balances</b>					
Tangible assets	-	-	241	241	301
Cash and bank balances	-	-	39,053	39,053	15,475
Other current assets	-	-	2,845	2,845	1,115
Current liabilities	<u>-</u>	<u>-</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>
At 31 <sup>st</sup> March 2022	<u>-</u>	<u>-</u>	<u>40,639</u>	<u>40,639</u>	<u>15,391</u>

**SUSTAINABLE AND ENVIRONMENTAL EDUCATION****INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****THIS PAGE DOES NOT FORM PART OF THE STATUTORY FINANCIAL STATEMENTS**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Personal and business donations	32,505	6,028
Fees Environmental Services	11,023	2,665
Other Environmental Services	7,047	2,695
Whole School Approach	<u>5,590</u>	<u>5,650</u>
	56,165	17,038
<b>PROGRAMME DELIVERY</b>		
Communications	2,147	1,286
Postages & Stationary	594	289
Course Fees	512	-
	<u>3,253</u>	<u>1,575</u>
<b>NET SURPLUS/(DEFICIT) OF CHARITABLE ACTIVITIES</b>	<b><u>52,912</u></b>	<b><u>15,463</u></b>
<b>OVERHEAD COSTS</b>		
Wages & Salaries	19,527	13,399
Subcontract Labour	5,333	4,589
Telephone	40	5
Computer costs	194	-
Sundry Expenses	120	144
Insurances	327	327
Accountancy	1,632	1,613
Bank charges	67	24
Exchange gains and losses	364	-
Depreciation	60	75
	<u>27,664</u>	<u>20,176</u>
<b>NET SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR</b>	<b><u>25,248</u></b>	<b><u>(4,713)</u></b>