

SUSTAINABILITY AND ENVIRONMENTAL EDUCATION

UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST MARCH 2023

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 31ST MARCH 2023

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SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees present their annual report with the accounts of the Charity for the year ended 31st March 2023.

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
Ms A L Finlayson	CEO
Ms M Finlayson	Company Secretary
Mr J Hollway	Treasurer
Ms K M Wheeler Branch	
Ms A Romero	
Ms J Millichip	
Ms E A Boyle (resigned 21/3/2023)	
Mr D W Hulyer	
Ms E Goodman (retired 21/3/2023)	

In January 2023 the Board Co-opted the following 2 members who will not be full trustees until the next AGM:

Ms Zoe Austin
Mr J Clarke

The day to day administration of the Charity is undertaken by Ms C Williams, 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 2023. 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 31ST MARCH 2023

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 9th 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 drive the charity forward for the greatest impact and change. The review and strategy adopted led to a 3-year business plan development and activities to transition to the new strategy. We put in place more evaluation and tracking systems to record our impact, including Theory of Change frameworks for some programmes. Longitudinal evidence of impact of programmes and change in attitudes towards sustainability education continued with reviews from University of Essex. This data continues to be of use in all consultations, advice and consultancy work we undertake to improve offers and policies for education for sustainability at all levels. After the design and trial of more online content delivery and facilitation, we have implemented remote meeting and working and embedding it, wherever possible in our work, to enable us to reach a wider audience and reduce carbon and travel costs. We are widening our offer to communities now as well as schools and colleges, and individuals.

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2023

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, purpose and were unique enough to still be an essential offer to education, we began the work to deliver 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

SEEd's role is to bring people together – young and old - to learn about, develop, share and celebrate the best in environmental and sustainability action-learning and practice. We promote the development of key life skills including critical, systems and futures thinking, as a means for sustainable change.

We are a platform for hope and positivity, believing that people, working together and creatively, can make the transition to a truly ecologically sustainable, equitable and better world.

We organise our work around four interlinked themes:

Catalysing and building, Empowering, Provoking and Sustaining

Catalysing and building:

Ambition: We will continue to provide an entry point, informational hub and, where relevant, leadership, to those involved or wishing to be involved, in environmental education and learning for sustainability, both in the U.K. and globally.

How we did this:

We joined the UNESCO ESD-Net network, and the Greening Education Partnership that emerged from COP 26 and is gathering momentum with the imminent COP28 in Dubai. We undertook a variety of European education advisory roles during the year, mostly for the DG EAC projects. Our experience and insights have been highly regarded and we continue to be asked to advise on further projects.

We were asked to be on two judging panels this year. The Resurgence/Ecologist and Schumacher Essay Competition on what education we need in the future and the Solutions for the Planet National competition of student project ideas.

We delivered keynotes, workshops and advice to a variety of audiences over the year and many were now in person. The focus seemed to be about youth engagement in sustainability, youth voice, embedding sustainability in schools and how to design future programmes based on best practice. Examples were:

- Festival of Education – got approval for and designed and managed the new Sustainability Strand and Atrium for small organisations. 6000 teachers attend the Festival.
- SGS College Stroud – Earth Day talk about learning for sustainability.
- Department of Education – various advisory groups on their new Sustainability and Climate Change. Strategy for the whole of the English Education system.
- Gateway Alliance, Coventry – talk to senior leadership teams about government plans and how to embed sustainability in their schools – 40 school leaders attended.
- American Community School – Cobham – advice about a whole school approach.
- Rencomb School, Cirencester – Beyond Cop21 day event using our Cabinet of Curiosities to engage local schools, teachers and students.
- Peers for the Planet, House of Lords event building on Lord Jim Knight's Private Member's Bill to change the purpose of education in the Education Act.
- Stroud High School – how to undertake a whole school sustainability audit and make further plans.
- Stroud CANs (Carbon Action Networks) – talk on youth engagement and participation.
- Stroud District Council Youth Board – consultation on engaging youth on sustainability.
- Arbor School, Dubai – advice and support on embedding sustainability and environmental education in this new school.
- Forestry Commission, National Collections Insight Project Expert Council – advice on future education and youth engagement programmes.
- Transformative Learning group developed at Hawkwood, became part of Our Shared World.
- Peace Child International interviews, filming and event – inputting into their UN proposals.

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

- Zero Carbon Rugeley – an Innovate UK project which needed to capture lessons learned – advised, designed and facilitated a one-day event.
- Good Shepherd Trust Inset day – Cumbria. Keynote and workshop with the 12 schools in the Trust.
- Leeds Trinity University Roundtable on the DfE new Sustainability and Climate Change Strategy.
- Anglia Ruskin University with international partners – advice on an ESD Bootcamp activities.
- Attended a sustainability day at the Woodcraft Folk festival.
- We also provided advice to TAG/Earth Day/Shift Ed research, Barnwood, Twin Science and various other advice requests we receive during the year.

Our SEEd Hub Programme incorporates all our online materials, information and services, our regular communications through the monthly SEEd Newsletter and provides a platform of support for all other programmes. Our website has been given an overhaul to match our new graphics designed in line with the strategy. We have now incorporated a mechanism whereby as a request is received for a download or advice we can follow up. We have received many such requests for our Whole School Approach Audit tool, Attitudes to Sustainability survey, Cabinet of Curiosities and other general advice.

We ask those who make an enquiry or sign up where they heard of SEEd and the most frequent answer is an internet search showing that in a crowded field we are coming up high in any search. The second most common answer is word of mouth.

Our membership and partner support remains steady with some growth due primarily to Young Changemakers. However growing this further during a cost of living crisis has not been possible. Our members are from diverse backgrounds and organisations, from large international NGOs, businesses, small charities, CICs, local groups, professional groups, schools and individuals.

Empowering:

Ambition: We will continue to provide targeted courses and programmes that empower people in their homes, workplace, or communities to make change.

How we did this?

Our **Change Programmes – Young Changemakers, Changemakers and Changing Places** – are the training and facilitation bedrock of SEEd; they are designed to work at the individual, institution, and community levels. Important components of the Young Changemakers and Changing Places programmes are the ongoing SEEd Youth Listening Project, and delivery of the SEEd Whole Institution Approach.

The **Changemaker** programme again ran successfully with a further 11 changemakers trained up. Their influence extended from the whole of a university publications and assessment organisation which produces exams and support both locally and internationally to a young person hoping to set up a youth board for SEEd. The programme is 50-hours of contact time and has shown that the relationships continue in many different forms after the course.

Community Engagement and Changing Places. We are now working with community group leaders as part of the Stroud District Council Community Engagement Board and their contribution to the SDC 2030 Carbon goals. We are designing, training and facilitating this group.

This year we worked to build the Stroud Hub for the **Young Change Makers** programme. Our target was 4 schools out of 10 secondaries. We signed up 8 in the end, with a further 70 possible for starting in September 2024. This programme is predicated on helping develop a sense of agency in young people, a sense of their own community and the local work that people are already doing. It builds the skill of the teacher/facilitators and is designed to develop that supportive community of practice locally that will continue year on year.

Provoking:

Ambition: We will continue to create open-source and viral campaigns that catalyse new and creative thinking about possible futures for humankind starting with the ‘purpose of education’

How will we do this?

Through our **Changing Systems** work, SEEd builds coalitions of practice such as Our Shared World that inform campaigns such as the current ‘purpose of education’ debate. SEEd also works closely with decision-takers providing advice at all levels from local communities to national Government both in the UK and overseas. Our Shared World, which SEEd CoChairs and manages the website and membership of, continues to go from strength to strength – with 150 members signed up and over 360 engaged in various workshops, webinars or consultations making it one of the biggest in the UK. This year saw the release of a collaborative evidence report which SEEd contributed the ESD section to. This report was examining the evidence of work being done in the UK on SDG 4.7 on Education for Sustainable Development and Global Citizenship.

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The following events were our advocacy approach to purpose of education, ESD, youth empowerment for sustainability action and whole school developmental approaches.

- Transformative Learning group developed at Hawkwood College, became part of Our Shared World
- Peace Child International interviews, filming and event – inputting into their UN proposals
- Department of Education – various advisory groups on their new Sustainability and Climate Change Strategy for the whole of the English Education system
- Peers for the Planet, House of Lords event building on Lord Jim Knight's Private Member's Bill to change the purpose of education in the Education Act.
- CoChairing Our Shared World
- Leeds Trinity University Roundtable on the DfE new Sustainability and Climate Change Strategy
- Forestry Commission, National Collections Insight Project Expert Council – advice on future education and youth engagement programmes

Sustaining:

Ambition: We will build an effective and efficient organisation, fit for purpose and able to do its core work through the other three themes.

Measure: To have created a sustainable working model for SEEd, and without compromising its values, within three years (end of 2025) - see Part Three below.

How will we do this?

The **Sustain: Transition Plan 2022-24** provides the outline of how we hope to transform SEEd through development of the resource and supporter base.

A vital part of our offering as a charity is to provide free or subsidised services wherever possible, but as engagement (and hence costs) increase, we are also keen to convert participants into cost-covering fee-payers and/or wider supporters of our work. Where costs cannot be covered by participants, we will seek sponsorship and other support (e.g., Young Changemakers).

We developed the following plans to aid in this transition:

- Recruitment and Staffing Plan
- Three Year Business model
- Fundraising plan

FINANCIAL REVIEW

The Financial results for the year show a surplus of income over expenditure of £11,324 (2022: £25,248). 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 2022/23.

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 2023 was £nil (2022: £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 31ST MARCH 2023

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 has developed a workplan from the strategy and is implementing it. This includes exploring partnerships, coalitions, funding opportunities and self-funding opportunities. 2022/2023 has seen an even bigger 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, staff 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 Charity 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



Date
20th November 2023

Ms A Finlayson
Trustee

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

FOR THE YEAR ENDED 31ST MARCH 2023

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.

Shirley Mitchell Fisher

SHINER MITCHELL FISHER & CO. LTD
Independent Examiner

23/11/2023

Date

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

SUSTAINABLE AND ENVIRONMENTAL EDUCATION

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	2023 £	2022 £
<u>INCOME</u>	2	59,691	56,165
<u>EXPENDITURE</u>			
Administration and operating expenses	3 - 5	(48,367)	(30,917)
Other operating income		-	-
<u>NET INCOMING RESOURCES</u>		11,324	25,248
Interest receivable		-	-
<u>SURPLUS/(DEFICIENCY) OF INCOME OVER EXPENDITURE BEFORE TAXATION</u>		11,324	25,248
Taxation		-	-
<u>RETAINED SURPLUS/(DEFICIT) FOR THE YEAR AFTER TAXATION</u>		<u>11,324</u>	<u>25,248</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Designated Funds	Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME RESOURCES						
Donations and Legacies		-	-	35,033	35,033	32,505
Provision of Environmental Facilitation Services		-	-	24,658	24,658	23,660
Other income		-	-	-	-	-
Total Income		-	-	<u>59,691</u>	<u>59,691</u>	<u>56,165</u>
EXPENDITURE						
Direct charitable expenditure	3	-	-	5,450	5,450	3,253
Fund raising and publicity		-	-	-	-	-
Management and administration	4	-	-	<u>42,917</u>	<u>42,566</u>	<u>27,664</u>
Total expenditure		-	-	<u>48,367</u>	<u>48,016</u>	<u>30,917</u>
Net incoming resources before transfers and revaluation's		-	-	11,324	11,675	25,248
Net movement in funds		-	-	11,324	11,675	25,248
Total funds brought forward		-	-	<u>40,639</u>	<u>40,639</u>	<u>15,391</u>
Total funds carried forward		-	-	<u>51,963</u>	<u>52,314</u>	<u>40,639</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION

BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	<u>2023</u> £	<u>2022</u> £
FIXED ASSETS			
Tangible Assets	6	1,359	241
CURRENT ASSETS			
Debtors	7	9,682	2,845
Cash at bank and in hand		<u>45,789</u>	<u>39,053</u>
		55,471	41,898
CREDITORS: Amounts falling due within one year	8	<u>(4,867)</u>	<u>(1,500)</u>
NET CURRENT ASSETS		<u>50,604</u>	<u>40,398</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,963</u>	<u>40,639</u>
RESERVES			
Unrestricted funds	9	<u>51,963</u>	<u>40,639</u>
TOTAL FUNDS	9	<u>51,963</u>	<u>40,639</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 A Finlayson
Director

20th November 2023
Date

SUSTAINABLE AND ENVIRONMENTAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 31ST MARCH 2023

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
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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 £	2023 Total £	2022 Total £
Communications	-	-	2,487	2,487	2,147
Postages & Stationary	-	-	263	263	594
Course Fees	-	-	2,700	2,700	512
	-	-	<u>5,450</u>	<u>5,450</u>	<u>3,253</u>

4. MANAGEMENT AND ADMINISTRATION

	Designated £	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Wages & Salaries	-	-	20,017	20,017	19,527
Subcontract Labour	-	-	4,042	4,042	5,333
Travelling	-	-	533	533	-
Telephone	-	-	71	71	40
Computer Costs	-	-	1,218	1,218	194
Sundry Expenses	-	-	1,115	1,115	120
Insurances	-	-	327	327	327
Accountancy	-	-	1,663	1,663	1,632
Professional Services	-	-	13,568	13,568	-
Bank Charges	-	-	94	94	67
Exchange gains and losses	-	-	53	53	364
Depreciation	-	-	216	216	60
	-	-	<u>42,917</u>	<u>42,917</u>	<u>27,664</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EMPLOYEE INFORMATION

	Designated £	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Wages & Salaries	—	—	20,017	20,017	19,527
	<u>—</u>	<u>—</u>	<u>20,017</u>	<u>20,017</u>	<u>19,527</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:

	2023	2022
Fundraising, publicity and administration	<u>1</u>	<u>1</u>

6. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost or valuation	
At 1 st April 2022	3,227
Additions	<u>1,334</u>
At 31 st March 2023	4,561
Depreciation	
At 1 st April 2022	2,986
Charge for the year	<u>216</u>
At 31 st March 2023	3,202
Net book value	
At 31 st March 2023	<u>1,359</u>
At 31 st March 2022	<u>241</u>

The net book value at 31st March 2023 represents tangible fixed assets used for:

Direct charitable purpose	<u>1,359</u>
	1,359

7. DEBTORS

Amounts falling due within one year:

	2023 £	2022 £
Trade Debtors	<u>9,682</u>	<u>2,845</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31ST MARCH 2023**8. CREDITORS**

Amounts falling due within one year:

	2023 £	2022 £
Trade Creditors	3,368	-
Other creditors	<u>1,500</u>	<u>1,500</u>
	<u>4,867</u>	<u>1,500</u>

9. ANALYSIS OF FUNDS

	Designated Funds £	Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
(a) Movement in funds					
At 1 st April 2022	-	-	40,639	40,639	15,391
Net incoming/outgoing resources	<u>-</u>	<u>-</u>	<u>11,324</u>	<u>11,324</u>	<u>25,248</u>
At 31 st March 2023	<u>-</u>	<u>-</u>	<u>51,963</u>	<u>51,963</u>	<u>40,639</u>
(b) Representation of fund balances					
Tangible assets	-	-	1,359	1,359	241
Cash and bank balances	-	-	45,789	45,789	39,053
Other current assets	-	-	9,682	9,682	2,845
Current liabilities	<u>-</u>	<u>-</u>	<u>(4,867)</u>	<u>(4,867)</u>	<u>(1,500)</u>
At 31 st March 2023	<u>-</u>	<u>-</u>	<u>51,963</u>	<u>51,963</u>	<u>40,639</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**INCOME AND EXPENDITURE ACCOUNT**
FOR THE YEAR ENDED 31ST MARCH 2023**THIS PAGE DOES NOT FORM PART OF THE STATUTORY FINANCIAL STATEMENTS**

	<u>2023</u>	<u>2022</u>
	£	£
INCOME		
Personal and business donations	35,033	32,505
Fees Environmental Services	1,350	11,023
Other Environmental Services	16,792	7,047
School Programmes	<u>6,516</u>	<u>5,590</u>
	59,691	56,165
PROGRAMME DELIVERY		
Communications	2,487	2,147
Postages & Stationary	263	594
Course Fees	2,700	512
	<u>5,450</u>	<u>3,253</u>
NET SURPLUS/(DEFICIT) OF CHARITABLE ACTIVITIES	<u>54,241</u>	<u>52,912</u>
OVERHEAD COSTS		
Wages & Salaries	20,017	19,527
Subcontract Labour	4,042	5,333
Travelling	533	-
Telephone	71	40
Computer costs	1,218	194
Sundry Expenses	1,115	120
Insurances	327	327
Accountancy	1,663	1,632
Professional Services	13,568	-
Bank charges	94	67
Exchange gains and losses	53	364
Depreciation	216	60
	<u>42,917</u>	<u>27,664</u>
NET SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR	<u>11,324</u>	<u>25,248</u>

