

SUSTAINABILITY AND ENVIRONMENTAL EDUCATION
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST MARCH 2025

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 2025

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SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

The Trustees present their annual report with the accounts of the Charity for the year ended 31st March 2025.

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 resigned 27 Jan 2025
Mr J Hollway	Treasurer
Ms K M Wheeler Branch	Retired Nov 2024
Ms A Romero	
Ms J Millichip	Resigned Sept 2025
Mr D W Hulyer	
Ms Z Austin	
Mr J Clarke	
Mr S Lighthouse	

In August 2025 the Board Co-opted the following member who will not be full trustees until the next AGM:
 Ms K Shackleton (Chair of Youth Board)

The day to day administration of the Charity is undertaken by Mr G Edwards, 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 2025. 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 2025

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.

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. We continue to develop our unique changemaker approaches, gather transformation stories and build business plans and explore scaling up methods in challenging financial times. 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.

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2025

We continue to review our strategy including adopting it as the framework for all budget and programme planning tasks. We now have in addition a 5 year business plan for the scaling up of Young Changemakers. We put in place more evaluation and tracking systems to record our impact, including Theory of Change frameworks for some programmes.

Longitudinal evidence of changes in the Attitudes towards Sustainability survey for Young People and Educators continued with research from University of Essex (from 2018 to 2025). This is a unique survey and academic papers are being written on the insights we and the University have gained. It was also submitted to the Department for Education for consideration by the Curriculum and Assessment Review team. We have instigated research with the University of Gloucestershire to rigorously measure impact of the Young Changemaker programme on students, teachers and schools. 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. Our plans now include developing a version of Young Changemakers that is suitable for SEND and other neurodiverse students, working with local authorities and MATs and exploring youth club involvement in Young Changemakers.

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. We did this in a variety of ways including being in or starting networks, contributing to consultations, giving keynotes, and workshops.

How we did this?

Internationally:

Our approach (and 30 years of experience) in developing evidence-based practice has been much in demand, both for advice and support, policy and even just informing organisations and audiences about how this might be done. We are seen as experts in this practice. We continue to learn as well.

We had a greater impact on unusual and new audiences internationally. These included:

- Our input to UNESCO ESD-Net 2030 network, and the Greening Education Partnership, that emerged from COP 26, continues. This included whole institution approach discussions as well as learning and assessment
- the launch of 'Earthwards' book by with Katherine Burke, an educator from Norway, hosted by SEEd. (20)
- We gave a keynote on our experiences in meaningfully and effectively engaging young people with sustainability topics and actions to a public Egyptian audience, facilitated by a Greek/Mediterranean NGO(50)
- We spoke at Abbey College Cambridge on a Climate Conference day organised by international students and with local and Croatian students attending (80)
- We designed and led a community sustainability day for the Tevel international group of educators (30)

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2025

Nationally:

There has been a real shift to interest in our work by new organisations to us and especially schools.

- Sustainability Education speech at Green College, Oxford University (100)
- 800 school staff (a school Trust) from GLF at Twickenham stadium
- Bracknell Forest students and staff Eco Conference (200)
- We continue to host and manage, as well as Co Chair Our Shared World. This is a network of any organisation or individual who believe they are working on SDG 4.7 Education for Sustainability. It is the biggest and broadest network in the UK (with some international associates) and has about 450 members and associates who meet regularly.
- Speech at the Royal Festival Hall – August – 100 registered
- Westminster Education Forum Keynote – Next steps for Climate change and sustainability education (100)
- Consulted on and participated in an artist led policy development project for DfE (30 people invited initially)
- PhD research consultation - Uni of Reading
- Wellington College Student led project with the Dominican Republic (Ministry of Ed) Intergenerational Climate Dialogue. Providing advice and supporting young facilitators
- Continued facilitating the Stroud District Council Community Engagement Board of approximately 25 leaders looking to engage more of the district of 30,000 people.
- Continued advice and support to the DfE Sustainability and Climate Change Team

We estimate that we engaged with to over 2,000 people directly, and many more as they engaged with their own audiences and networks.

Partnerships

This year we worked very hard to find partners for a greater impact, our scaling up ambitions in order to match our approach to change in our Theory of Change. This included formal partnerships with:

- The Harmony Project – especially delivering the joint Climate conferences.
- Reboot the Future – our PACTS project
- Wellington College – Dominican Republic Intergenerational Climate Dialogue advice and support young facilitators
- University of Essex for advice and analysis of our longitudinal Attitudes to Sustainability for young people.
- University of Gloucestershire for advice and the evaluation of the impact of Young Changemakers on young people and schools
- Gloucestershire Local Nature Partnership focusing on engagement.

Entry Points

We have designed and put in place easy to use and free resources entry points to encourage further deeper engagement in education for sustainability. Of particular note has been our Whole Institution Approach to Sustainability Audit Tool (now on the DfE support website) and the SEEd Youth Listening Project (Attitudes to Sustainability Survey). By July 2025 we had completed our third of these surveys with over 4500 young people participating. This is now a longitudinal study exploring change in attitudes and education since 2018. It has been of great interest to government and local authorities.

In addition, we continue to add to our community partners network for the Young Changemakers Programme and currently have over 20 partners in Stroud alone.

Discussions with other emerging partnerships continue with: Andy Middleton, Learning through Landscapes Gloucestershire Wildlife Trust, National Trust (Cotswolds), Parents for the Future, University of Keele, Solar for Schools – attending their Parliamentary Showcase, Bristol Education Partnership, Cheltenham Education Partnership. Others included: City of London, Bracknell Forest local authority and schools, Kings School, Gloucester, Forest of Dean LA, Cambridge schools and university, Project Everyone, ESS Green Skills, Society of Heads, Whitley Awards.

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2025

Of particular note this year our invitation to a Buckingham Palace Garden Party as guest of Department for Education. In addition, Ann Finlayson, our CEO was awarded an Environment Award from Stroud Town Council in recognition of the impact the Stroud Young ChangeMaker schools are having on local biodiversity.

The SEEd Hub

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 newest, and a youngest, member of staff has worked hard to increase our social media audience and base in order to reach new audiences. This year we produced our first Annual Report/Spotlight Report outlining our impact for a wider audience. We identified one page on our website with downloads of over 1800 in about 10 months. We now are gathering stories and endorsements as a key communication method for further influencing and engagement. Our website demonstrates these <https://se-ed.org.uk/>.

Our membership remains steady with some growth due primarily to Young Changemakers schools. Our members are

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.

We began exploring how the (adult) **Changemaker** programme could be run as impactfully but online. We researched and evaluated how this was working with YCM and explored how it could be applied.

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. After designing, training and facilitating this group for 3 years and they finally felt empowered to take over the Chairing of this Board themselves and it continues in the new SDC strategy.

This year, having learned from the previous year, we revised the **Young Changemakers** programme from the feedback from students and teachers. We also brought together a development group of advisors to help with improving the design. We signed up 10 schools this year in a variety of settings and abilities, and used the year to monitor and test improvements we had made. We partnered with the University of Gloucestershire to explore student and teacher sustainability competences. We were especially interested in how YCM develops an improved sense of agency in young people, a sense of their own community and the local work that people are already doing. A Report that we have used widely in our advice and policy work was produced. This has encouraged us to develop a five year plan to try to scale up this pilot project.

The SEEd Youth Board continued to explore how they wanted to contribute and work with the main Board and staff. As part of their learning they attended most of the Board meetings making very valuable contributions. The plan is to formalize this further in 2025-2026.

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. To further build trust and respect as an 'impact network' our Chair initiated Learning Lunches. These have proved to be very successful drawing in 50 -100 people registering each month. The membership as a result has grown quickly making it one of the biggest and broadest networks in this sector (approximately 450 organisations). The size of it now has encouraged others to use it for campaigning or projects to consult on. Lord Jim Knight asked whether the network could be used to promote PACTS (Politicians Accountable on Climate to Students).

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2025.

This is an innovative approach to encourage ongoing conversations between students and their local elected members, beyond the normal way of just writing a letter. The goal is to encourage young people to feel empowered to vote and understand decision making in government. A launch event at the Google Headquarters in London in December with students, experts and politicians drew in over 100 participants. The OSW network then had presentations and the materials were made available to them to also promote and therefore scale up.

SEEd continued to work closely with decision-takers providing advice at all levels from local communities to national Government both in the UK and overseas. In particular we contribute in a variety of ways to the Curriculum and Assessment Review trying to register the importance of including sustainability and climate change in the education system, not just as knowledge.

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 and reviewed 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 deficit of income over expenditure of £39,559 (2024: surplus £40,950). 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 2024/25. 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 2025 was £nil (2024: £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.

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. 2024/2025 has seen an even bigger increase in SEEd's profile and reach.

SUSTAINABLE AND ENVIRONMENTAL EDUCATION
TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2025.

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

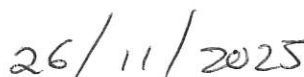
Members of the Management Committee who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

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


 Ms Ann Finlayson
 Trustee


 Date

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

FOR THE YEAR ENDED 31ST MARCH 2025

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

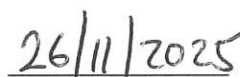
In connection with my examination, no matter has come to my attention:

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. LTD
Independent Examiner


Date

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

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31ST MARCH 2025**

	Note	2025 £	2024 £
<u>INCOME</u>	2	31,812	105,297
<u>EXPENDITURE</u>			
Administration and operating expenses	3 - 5	(71,489)	(64,347)
Other operating income		-	-
<u>NET INCOMING RESOURCES</u>		(39,677)	40,950
Interest receivable		-	-
<u>SURPLUS/(DEFICIENCY) OF INCOME OVER EXPENDITURE BEFORE TAXATION</u>		(39,677)	40,950
Taxation		-	-
<u>RETAINED SURPLUS/(DEFICIT) FOR THE YEAR AFTER TAXATION</u>		<u>(39,677)</u>	<u>40,950</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31ST MARCH 2025**

	Note	Designated Funds	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOME RESOURCES						
Donations and Legacies		-	-	11,962	11,962	78,091
Provision of Environmental Facilitation Services		-	-	19,850	19,850	27,206
Other income		-	-	-	-	-
Total Income		-	-	31,812	31,812	105,297
EXPENDITURE						
Direct charitable expenditure	3	-	-	6,655	6,655	9,066
Fund raising and publicity		-	-	-	-	-
Management and administration	4	-	-	64,834	64,834	55,281
Total expenditure		-	-	71,489	71,489	64,347
Net incoming resources before transfers and revaluation's		-	-	(39,677)	(39,677)	40,950
Net movement in funds		-	-	(39,677)	(39,677)	40,950
Total funds brought forward		-	-	92,913	92,913	51,963
Total funds carried forward		-	-	53,236	53,236	92,913

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**BALANCE SHEET****AS AT 31ST MARCH 2025**

	Note	<u>2025</u> £	<u>2024</u> £
FIXED ASSETS			
Tangible Assets	6	1,938	1,918
CURRENT ASSETS			
Debtors	7	1,600	500
Cash at bank and in hand		<u>52,005</u>	<u>92,802</u>
		53,605	93,302
CREDITORS: Amounts falling due within one year			
	8	<u>(2,307)</u>	<u>(2,307)</u>
NET CURRENT ASSETS		<u>51,298</u>	<u>90,995</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>53,236</u>	<u>92,913</u>
RESERVES			
Unrestricted funds	9	<u>53,236</u>	<u>92,913</u>
TOTAL FUNDS	9	<u>53,236</u>	<u>92,913</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31st March 2025.

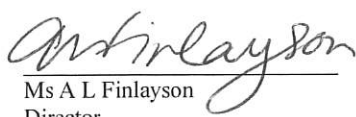
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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 L Finlayson
Director

26/10/25
Date

SUSTAINABLE AND ENVIRONMENTAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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 2025****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	20% 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 £	2025 Total £	2024 Total £
Communications	-	-	6,595	6,595	7,637
Postages & Stationary	-	-	60	60	199
Course Fees	-	-	-	-	1,230
	<u>-</u>	<u>-</u>	<u>6,655</u>	<u>6,655</u>	<u>9,066</u>

4. MANAGEMENT AND ADMINISTRATION

	Designated £	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Wages & Salaries	-	-	48,540	48,540	41,800
Subcontract Labour	-	-	-	-	2,139
Travelling	-	-	665	665	302
Telephone	-	-	254	254	59
Computer Costs	-	-	3,127	3,127	1,860
Sundry Expenses	-	-	-	-	579
Insurances	-	-	-	-	-
Accountancy	-	-	2,192	2,192	1,824
Professional Services	-	-	2,636	2,636	543
Bank Charges	-	-	334	334	230
Exchange gains and losses	-	-	-	-	-
Office and Storage Rent	-	-	6,517	6,517	5,593
Depreciation	<u>-</u>	<u>-</u>	<u>569</u>	<u>569</u>	<u>352</u>
	<u>-</u>	<u>-</u>	<u>64,834</u>	<u>64,834</u>	<u>55,281</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2025****5. EMPLOYEE INFORMATION**

	Designated £	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Wages & Salaries	<u>-</u>	<u>-</u>	48,540	48,540	41,800
	<u>-</u>	<u>-</u>	<u>48,540</u>	<u>48,540</u>	<u>41,800</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:

	2025	2024
Fundraising, publicity and administration	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

6. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost or valuation	
At 1 st April 2024	5,471
Additions	<u>589</u>
At 31 st March 2025	<u>6,060</u>
Depreciation	
At 1 st April 2024	3,553
Charge for the year	<u>569</u>
At 31 st March 2025	<u>4,122</u>
Net book value	
At 31 st March 2025	<u>1,938</u>
At 31 st March 2024	<u>1,918</u>

The net book value at 31st March 2025 represents tangible fixed assets used for:

Direct charitable purpose	<u>1,938</u>
	<u>1,938</u>

7. DEBTORS

Amounts falling due within one year:

	2025 £	2024 £
Trade Debtors	<u>1,600</u>	<u>500</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2025****8. CREDITORS**

Amounts falling due within one year:

	2025 £	2024 £
Trade Creditors	18	18
Other creditors	<u>2,290</u>	<u>2,290</u>
	<u>2,308</u>	<u>2,308</u>

9. ANALYSIS OF FUNDS

	Designated Funds £	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
(a) Movement in funds					
At 1 st April 2024	-	-	(39,677)	(39,677)	51,963
Net incoming/outgoing resources	<u>-</u>	<u>-</u>	<u>92,913</u>	<u>92,913</u>	<u>40,950</u>
At 31 st March 2025	<u>-</u>	<u>-</u>	<u>53,236</u>	<u>53,236</u>	<u>92,913</u>
(b) Representation of fund balances					
Tangible assets	-	-	1,938	1,938	1,918
Cash and bank balances	-	-	52,005	52,005	92,735
Other current assets	-	-	1,600	1,600	500
Current liabilities	<u>-</u>	<u>-</u>	<u>(2,308)</u>	<u>(2,308)</u>	<u>(2,308)</u>
At 31 st March 2025	<u>-</u>	<u>-</u>	<u>53,236</u>	<u>53,236</u>	<u>92,913</u>

SUSTAINABLE AND ENVIRONMENTAL EDUCATION**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31ST MARCH 2025****THIS PAGE DOES NOT FORM PART OF THE STATUTORY FINANCIAL STATEMENTS**

	<u>2025</u> £	<u>2024</u> £
INCOME		
Personal and business donations	11,962	78,091
Fees Environmental Services	-	-
Other Environmental Services	12,485	24,001
School Programmes	<u>7,365</u>	<u>3,205</u>
	31,812	105,297
PROGRAMME DELIVERY		
Communications	6,595	7,638
Postages & Stationary	60	199
Course Fees	-	1,230
	<u>6,655</u>	<u>9,067</u>
NET SURPLUS/(DEFICIT) OF CHARITABLE ACTIVITIES	<u>25,157</u>	<u>96,230</u>
OVERHEAD COSTS		
Wages & Salaries	48,540	41,800
Subcontract Labour	-	2,140
Travelling	665	302
Telephone	254	59
Computer costs	3,127	1,860
Sundry Expenses	-	579
Insurances	-	-
Accountancy	2,192	1,824
Professional Services	2,636	543
Bank charges	334	230
Exchange gains and losses	-	-
Office and Storage Rent	6,517	5,593
Depreciation	569	351
	<u>64,834</u>	<u>55,280</u>
NET SURPLUS/(DEFICIT) OF INCOME		
OVER EXPENDITURE FOR THE YEAR	<u>(39,677)</u>	<u>40,950</u>