

**Scottish Ecological Design Association**  
**Report and Financial Statements**  
For the year to  
31 December 2019

**Charity Number: SC 020799**

**Company Number: SC 394188**

**Scottish Ecological Design Association**

**Report and Financial Statements  
For the year to 31 December 2019**

<i>Contents</i>	<i>Page</i>
Reference and Administrative Information	2
Report of the Directors	3 – 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8 – 12

## Scottish Ecological Design Association

### Reference and Administrative Information For the year to 31 December 2019

**Company Registration Number:** SC 394188  
**Scottish Charity Reference:** SC 020799  
**Registered Address:** 201 White Studios  
Templeton on the Green  
Templeton Street  
Glasgow G40 1DA  
**Website:** [www.seda.uk.net](http://www.seda.uk.net)

**Patron:**

Robin Harper FRSSA

**Directors:**

The following were directors of the company and trustees of the charity during the financial period:

*Directors at the year-end:*

David Seel	(Chair)
Alejandro Moreno Rangel	(Treasurer)
Chris Stewart	
Joshua Brown	
Gillies MacPhail	(resigned 10/06/2020)
Nicholas Domminney	(appointed 14/03/2019)
Stephen Farrar	(appointed 14/03/2019)
Catherine Cosgrove	(appointed 15/06/2019)

*Former directors who stood down during the year:*

Ann Nisbet	(resigned 14/03/2019)
Si�n Pierce	(resigned 14/03/2019)
Jamie McCallum	(resigned 15/06/2019)

*Later appointments and resignations:*

Janice Foster and Natasha Houchin were appointed as co-opted directors on 1 January 2020.

Clive Bowman was appointed as a co-opted director on 10 June 2020.

Gillies MacPhail resigned on 10 June 2020.

**Consultant Staff:**

Viktoria Szilvas	Admin & Membership Secretary from December 2018
Scott McAulay	Social Media Lead
Reem Al-Kayem	Bulletins and Social Media

**Independent Examiner:**

Catherine Baxter CTA

**Accountants:**

Baxter Accounting & Tax Services  
12 Southview Road  
Blanefield  
G63 9JQ

**Bankers:**

The Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester M60 4EP

## **Scottish Ecological Design Association**

### **Report of the Directors**

The Directors are pleased to present their report and the financial statements for the year to 31 December 2019.

#### **Structure, Governance and Management**

Scottish Ecological Design Association (SEDA) is a company limited by guarantee and not having a share capital (company number SC 394188). The liability of the members is limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is registered as a Scottish charity (ref: SC 020799).

The company is the successor to the former unincorporated Scottish Ecological Design Association, which was established as a charitable body in 1992. At 1 May 2011 the net assets and undertakings of the unincorporated association were transferred to the company.

A maximum of 7 directors are elected from among the members at the AGM and a further 4 members may be co-opted by the elected directors, to serve as directors until the next following AGM. At each AGM one third of the elected directors resign and are eligible for re-election. The directors may delegate any of their powers to any sub-committee containing one or more directors. There are regular open meetings of members with the directors to inform the policy and direction of the Association. Many of the day to day operations are delegated to the Admin & Membership Secretary and the Project Officers.

The Board has met on five occasions during the year as well as attending informal meetings of sub-groups chaired by at least one director. Those who served as directors during the year and since are shown on page 2 together with other reference and administrative information.

#### ***Objectives & Review of Activities***

The objects of the company are to advance the education of the public in the theory and practice of ecological design, the conservation of the environment and related subjects, to carry out research into ecological design and related subjects and to publish and disseminate the results of such research.

At the core of SEDA are the drivers of fostering a community of likeminded people, promoting research and innovation, influencing policy, informing the public and managing our affairs efficiently. Based on this structure, we continue to build up the size and influence of SEDA.

Prior to the disruption of the Covid Pandemic, SEDA had had a largely successful year in 2019. By the end of the year membership had increased to around 200, and by July has reached 250, showing how our work with other groups and our public presence has brought more people in, at a time when more sustainable solutions are being sought by both organisations and individuals. SEDA continued a roster of popular live events around the country, including our first Conference in the north of the country for several years, in Moray. The launch of the SEDA Guide to Sustainable Renovation, with The Pebble Trust, garnered a lot of publicity, and a series of events round the country to publicise its lessons have followed, selling out large lecture rooms.

With book sales and increased membership, SEDA's funds have got back to the levels that they were a few years before. Certain changes have had to be made to achieve this, including making the Magazine essentially a digital publication (with limited printed copies to libraries and the few members who requested a paper copy), as advertising funding dried up. After a few years when the numbers of editions diminished, it is now back to 3 or 4 a year, thanks to an engaged team who have brought in well-known authors like George Monbiot, and a more flexible format. Another SEDA Guide is being planned for the end of 2020, which will be another opportunity to reach more practitioners and homeowners with useful advice.

Inevitably all events since March 2020 have had to become virtual, but working with Zero Waste Scotland and Transition Edinburgh, these have drawn more participants than usually have been able to attend otherwise. The Conference and AGM will follow a similar format, and it is hoped to see more involvement from the membership in decision making this way, such as how to work up to events around the COP26 negotiations now in November 2021 in Glasgow. SEDA continues to offer more to its members and followers, with videos of past events available on the webpages, and it is hoped we can learn from these

times to show what is important for our future society, and how to spread the message more widely even when we are allowed to meet up in person again.

## **The Scottish Ecological Design Association**

### **Report of the Management Committee (continued)**

#### ***Financial Review***

Income and expenditure in the year is summarised in the Statement of Financial Activities on page 6. Income amounted to £18,650 and expenditure was £12,213 giving an overall increase in funds of £6,436 over the year, all relating to the unrestricted funds.

There was total income of £18,650 in the year compared to £14,267 in the previous year. Whilst there were no grants received this year, publication sales, membership subscriptions and income from events all increased. The increase in events expenditure was largely due to a more costly conference held during the year, matched by a comparable increase in expenditure on events.

Expenditure has also reduced from £16,464 to £12,213. This is mainly due to the SEDAbuild Bothy project and the website redesign, both of which was completed last year and for which there were minimal costs this year. The cost of events is also depressed by £1,600 due the release of a prior year accrual for the 2017 AGM which was never invoiced and which has now agreed with the supplier should be written off.

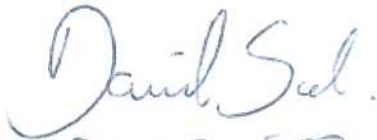
Movements on the funds of the charity are summarised in note 7 to the accounts and show a balance of £20,365 carried forward in the general fund, which represents the free reserves of the charity. The directors aim to maintain these reserves at a level corresponding to 6 months' expenditure and this target has been achieved on the present figures. All restricted funds were fully expended in the prior year.

We continue to use the Co-operative Bank for our day to day banking and a savings account with Ecology Building Society.

#### ***Small Company Provisions***

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

**By order of the Board**



**Name:** DAVID SEEL

**Date:** 25.08.2020

**Director**

**Report of the Independent Examiner  
To the Trustees of Scottish Ecological Design Association**

I report on the accounts of Scottish Ecological Design Association for the year to 31 December 2019, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The Directors, as trustees of the charity, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('The Act') and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

*Catherine Baxter CTA*

**Catherine Baxter CTA**

**Date:**

*25/8/2020*

Baxter Accounting & Tax Services Ltd  
12 Southview Road  
Blanefield  
G63 9JQ

## Scottish Ecological Design Association

### Income and Expenditure Account and Statement of Financial Activities

For the year ended 31 December 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Income</b>					
Grants receivable	2	-	-	-	4795
Members' subscriptions & donations		8,380	-	8,380	5,630
Income from events		8,760	-	8,760	3,099
Publication sales & sponsorship		1,446	-	1,446	680
Magazine advertising		-	-	-	-
Deposit interest		64	-	64	63
<b>Total income</b>		<b>18,650</b>	<b>-</b>	<b>18,650</b>	<b>14,267</b>
<b>Expenditure</b>					
Cost of events and conference		6,454	-	6,454	3,391
Magazine & publicity		2,094	-	2,094	544
Student awards		636	-	636	50
SEDAbuild officer		-	-	-	4,662
SEDAbuild - other costs		100	-	100	2,933
100 Scottish Sustainable Buildings		490	-	490	-
Website development		-	-	-	2,435
Admin & membership secretary		749	-	749	1,040
Administrative costs		838	-	838	629
Annual accounts/ independent examiner		853	-	853	780
<b>Total expenditure</b>	3	<b>12,213</b>	<b>-</b>	<b>12,213</b>	<b>16,464</b>
<b>Net income/(expenditure) for the year</b>		<b>6,436</b>	<b>-</b>	<b>6,436</b>	<b>(2,197)</b>
<b>Net movement in funds</b>		<b>6,436</b>	<b>-</b>	<b>6,436</b>	<b>(2,197)</b>
Total funds brought forward		13,929	-	13,929	16,126
<b>Total funds carried forward</b>		<b>20,365</b>	<b>-</b>	<b>20,365</b>	<b>13,929</b>

All incoming resources and resources expended are derived from continuing activities. The company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 9 to the financial statements.

The notes on pages 8 to 12 form part of these financial statements.

## Scottish Ecological Design Association

### Balance Sheet at 31 December 2019

	Notes	£	2019 £	2018 £
<b>Fixed Assets</b>				
Tangible fixed assets	4		-	-
<b>Current Assets</b>				
Debtors	5		28	1,610
Building Society Account			6,450	6,386
Cash at bank and in hand			14,798	8,738
			<u>21,276</u>	<u>16,734</u>
<b>Creditors: Amounts falling due within one year</b>	6		<u>911</u>	<u>2,805</u>
<b>Net Current Assets</b>			<u>20,365</u>	<u>13,929</u>
<b>Total Net Assets</b>			<u><u>20,365</u></u>	<u><u>13,929</u></u>
<b>Funds:</b>				
Restricted funds	7		-	-
Unrestricted funds	7		20,365	13,929
			<u><u>20,365</u></u>	<u><u>13,929</u></u>

For the year ended 31 December 2019 the company entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Charities SORP (RS102).

**Approved by the Board of Directors and authorised for issue on**

Name:

*David Seel*

Director

**Company Registration Number: SC 394188**

The notes on pages 8 to 12 form part of these financial statements.



# Scottish Ecological Design Association

## Notes to the Financial Statements - for year to 31 December 2019

---

### 1 Accounting Policies

#### ***Basis of Accounting***

The financial statements of the charity, which constitutes a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. It has also taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

#### ***Going Concern Basis***

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

#### ***Income***

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met or are fully within the control of the charity, the income has been received or receipt is considered probably and the amount can be measured reliably.

**Grants and donations** are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any performance conditions have been met. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund.

**Members' Subscriptions & donations** are included on a receipts basis. Gift aid on members' subscriptions and donations is recognised as income once a claim has been made.

#### ***Events***

Income and expenditure relating to events is included in the financial period when the event takes place.

#### ***Expenditure***

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

#### ***Tangible Fixed Assets***

Tangible fixed assets are stated at cost less accumulated depreciation which is provided to write off the cost of the assets over their estimated useful lives at the following rate:

Office equipment	-	33% of cost per annum
------------------	---	-----------------------

All fixed assets currently held are fully depreciated.

# Scottish Ecological Design Association

## Notes to the Financial Statements - for year to 31 December 2019

### 1 Accounting Policies (continued)

#### *Debtors*

Short term debtors are measured at transaction price less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

#### *Creditors*

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

#### *Other basic financial instruments*

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

#### *Taxation*

The Association is registered as a Scottish Charity and is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where relevant.

#### *Funds*

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### *Accounting estimates*

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

### 2 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Bridgend Inspiring Growth - share of grant from Postcode Lottery for SEDAbuild Bothy project	-	-	-	4,795
	-	-	-	4,795

## Scottish Ecological Design Association

### Notes to the Financial Statements - for year to 31 December 2019

<b>3 Expenditure &amp; related parties</b>	<b>2019</b>	<b>2018</b>
	£	£
Accountancy/ independent examiner's fee (including VAT)	840	780
<p>Expenses totalling £727 were repaid to three Trustees during the year, to reimburse Trustees for expenses they had incurred on behalf of the Association (previous year, no expenses reimbursed).</p> <p>Otherwise, no remuneration was paid to any Trustees (previous year, nil).</p>		
<b>4 Tangible Fixed Assets</b>		<b>Office Equipment</b>
		£
<b>Cost</b>		
At 1 January 2019		479
Additions		-
Disposals		-
		<u>479</u>
At 31 December 2019		<u><u>479</u></u>
<b>Depreciation</b>		
At 1 January 2019		479
Additions		-
Disposals		-
		<u>479</u>
At 31 December 2019		<u><u>479</u></u>
<b>Net Book Value</b>		
At 31 December 2019		<u><u>-</u></u>
At 1 January 2019		<u><u>-</u></u>
<b>5 Debtors</b>	<b>2019</b>	<b>2018</b>
	£	£
Other debtors - PayPal account	-	1,610
Other debtors	28	-
	<u>28</u>	<u>1,610</u>
	<u><u>28</u></u>	<u><u>1,610</u></u>
<b>6 Creditors: Amounts due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Accruals	911	2,805
	<u>911</u>	<u>2,805</u>
	<u><u>911</u></u>	<u><u>2,805</u></u>

## Scottish Ecological Design Association

Notes to the Financial Statements - for year to 31 December 2019

### 7 Movement of Funds

	Note	At 1 Jan 2019 £	Incoming resources £	Outgoing resources £	At 31 Dec 2019 £
<b>Restricted Funds</b>					
Total Restricted Funds		-	-	-	-
<b>Unrestricted Funds</b>					
Fixed asset fund	(1)	-	-	-	-
General fund		13,929	18,650	(12,213)	20,365
<b>Total Unrestricted Funds</b>		<b>13,929</b>	<b>18,650</b>	<b>(12,213)</b>	<b>20,365</b>
<b>Total Funds</b>		<b>13,929</b>	<b>18,650</b>	<b>(12,213)</b>	<b>20,365</b>

(1)

The Fixed asset fund corresponds to the net book value of tangible fixed assets and distinguishes the value of these assets from the more readily realisable assets represented by the general fund. The current value of the fund is NIL as all assets have been fully depreciated.

### 8 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds Fixed Assets £	General £	Total Funds £
Tangible fixed assets	-	-	-	-
Cash on deposit and at bank	-	-	21,248	21,248
Debtors	-	-	28	28
Creditors	-	-	(911)	(911)
<b>Net Assets at 31 December 2019</b>	<b>-</b>	<b>-</b>	<b>20,365</b>	<b>20,365</b>

## Scottish Ecological Design Association

### Notes to the Financial Statements - for year to 31 December 2019

#### 9 Prior Year's Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income</b>			
Grants receivable	-	4,795	4,795
Members' subscriptions & donations	5,630	-	5,630
Income from events	3,099	-	3,099
Publication: 100 Scottish Sustainable Buildings - sales & sponsorship	680	-	680
Magazine advertising	-	-	-
Deposit interest	63	-	63
<b>Total income</b>	<b>9,472</b>	<b>4,795</b>	<b>14,267</b>
<b>Expenditure</b>			
Cost of events and conference	3,391	-	3,391
Magazine & publicity	544	-	544
Student awards	50	-	50
SEDAbuild officer	-	4,662	4,662
SEDAbuild - other costs	1,600	1,333	2,933
100 Scottish Sustainable Buildings Maps project	-	-	-
Website development	2,435	-	2,435
Admin & membership secretary	1,040	-	1,040
Administrative costs	629	-	629
Annual accounts/ independent examiner	780	-	780
<b>Total expenditure</b>	<b>10,469</b>	<b>5,995</b>	<b>16,464</b>
<b>Net income / (expenditure)</b>	<b>(997)</b>	<b>(1,200)</b>	<b>(2,197)</b>
<b>Net movement in funds</b>	<b>(997)</b>	<b>(1,200)</b>	<b>(2,197)</b>
<b>Funds brought forward</b>	<b>14,926</b>	<b>1,200</b>	<b>16,126</b>
<b>Total funds carried forward</b>	<b>13,929</b>	<b>-</b>	<b>13,929</b>