

Annual Report & accounts 2016

for the year ending 31st December

Scottish
Outdoor
Education
Centres



EDUCATION | EXPLORATION | ADVENTURE!

Scottish Environmental and Outdoor Education Centres Association Ltd. www.soec.org.uk

Registered in Scotland No: 24950 - Scottish Charity Ref: SC 002278 Registered Office: Loaningdale House, Biggar ML12 6LX

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COMPANIES HOUSE

COMPANY REGISTRATION NUMBER: SC024950
CHARITY REGISTRATION NUMBER: SC002278

**Scottish Environmental and Outdoor Education Centres
Association Limited**

Company Limited by Guarantee

Financial Statements

For the year ended

31 December 2016

I.A.STEWART & CO

Chartered Accountants & Statutory Auditors
The Mechanics Workshop
New Lanark
ML11 9DB

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2016

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Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Chairman's Statements

Year ended 31 December 2016

Scottish Environmental and Outdoor Education Centres Association Limited (SOEC)

Scottish Environmental and Outdoor Education Centres Association Limited, through the Board and its staff, is a team of people committed to using their specialist skills and resources to benefit disabled, disadvantaged and vulnerable young people as well as schools, youth groups and many other charities and voluntary organisations.

This year we were pleased to pilot an innovative programme for young people with autistic spectrum conditions. The pilot for this new, 'Transition to Work' programme was funded by SNH and had the twin aims of exploring the therapeutic benefits of the outdoors and the development of qualities and skills to enhance employability prospects. Feedback from participants and parents and carers was fantastic and SOEC aims to develop this further using the pilot as a model for future programmes, not only with other young people with autistic spectrum conditions but with other vulnerable and disabled young people.

The Charity remains grateful to funding bodies for their support. As part of our move towards engaging volunteers at SOEC we were awarded a grant from the Government's National Voluntary Organisations Support Fund and directed this to the production of a Volunteer Development strategy. We also received funding from the NVOSF to enhance our Communications and Partnership Working capabilities; an important and essential contribution given the growing demands of partnership working. It is also highly valuable in ensuring incisive and effective delivery of outcomes that meet the specific needs of groups.

Grants continue to allow us to develop our facilities and services.

In May 2016 we welcomed Dr Dee Bird to our Charity Board and look forward to working with Dee over the coming years.

We remain grateful to Mr James Cameron for his support of SOEC's Head Office at Loaningdale House. We also thank Phil Ritchie for giving up substantial amounts of his free time to work on a variety of maintenance projects at Broomlee.

I would like to take the opportunity to thank all our supporters as well as the groups that visit us regularly; the staff that come with these groups who give their own time and energies to ensuring that residents at SOEC achieve the best possible outcomes for the young people; and finally, our volunteer Directors who give their time, advice and support to the organisation through its development and challenges.

Finally, I would like to thank too our volunteer Directors (of both the Charity and its trading arm) who give their time and advice, and support the organisation through its development and challenges.



Dave Preece,
Chair of Scottish Environmental & Outdoor Education Centres Association Limited Council and Management Committee.
24 August 2017

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Chairman's Statements

Year ended 31 December 2016

Scottish Outdoor Education Centres Limited (SOEC Ltd)

I am pleased to report that SOEC Ltd was able to post yet another surplus in 2016. This is good news as we look to pay down borrowing, renew Centres and seek to provide more experiences and programmes for increased numbers of disabled and vulnerable young people. It is also particularly important as the funding received over many years from the Scottish Government will not continue in 2017.

SOEC provides support to teachers and schools and many appreciate the emphasis we place on the learning and development of their pupils. Teachers vary enormously in what they are looking for from SOEC and their programmes. Programmes range from large transition to secondary school of 200 or more people, to small groups of between 10 and 20 young people engaged in a full multi activity residential. For The Duke of Edinburgh's Award for example, group numbers range from 7 and upward, camping, to nearly 80 secondary school pupils undertaking their Bronze Expedition with us. While most groups come for 4 nights, some bring younger children for just one night for their first experience away from home.

We look to continue this work going forward as the combination of adventure activities in exciting programmes with clear learning outcomes and experiences away-from-home is a powerful stimulus for young people to trigger positive changes in their lives. Residential experiences using activities in the outdoors are the solutions to concerns about young people lacking optimism, confidence or self-esteem and for the positive development of mental health.

The work in 2016 with Lothian Autistic Society was important to us in terms of highlighting the added-value of partnership working. It is clear that we could not have achieved so much without the strong caring role of Ann Brown, Mike Penny and Lothian Autistic staff. This close collaboration of professionals combining caring and challenge was at the heart of the success of the programme. We look forward to working with Lothian Autistic Society again as well as adopting partnership approaches with other similar groups in the future.

Of course providing outdoor learning programmes and residential experience to over 12,000 young people every year required a great deal of work, much of it 'behind the scenes'. Maintaining and installing new activities, woodland surveys and tree surgery, installation and maintenance of water and heating systems; there are a myriad of constant tasks and challenges to ensure that groups can enjoy and benefit from the activities and grounds in safety. The Board is very grateful to Managers and staff teams at the Centres for their work in ensuring customers have the best possible experience with SOEC.

Our outputs are perhaps best summed up by our customers...

"As educators it was an utter delight to watch our pupils bond with each other, with S6 mentors, with SOEC tutors & with us. The entire experience was beautifully tailored to ensure success."

"I've been on lots of residential & worked at residential Centres in the past, and this is by far the best I've been on. This is down to the overall experience but also the friendliness, enthusiasm, skill and professionalism of all the staff."

We look forward to building on 2016 achievements in 2017.



Bruce Tait
Chair of Scottish Outdoor Education Centres Limited
24 August 2017

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2016

The Trustees, who are also the Directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2016.

Reference and administrative details

Registered charity name	Scottish Environmental and Outdoor Education Centres Association Limited
Charity registration number	SC002278
Company registration number	SC024950
Principal office and registered office	Loaningdale House Carwood Road Biggar Lanarkshire ML12 6LX

The Trustees

Mr D J Preece
Mr D J Spence
Mr G Calder
Mr B Tait
Ms D Bird (Appointed 4 May 2016)

Ms L Wilson, a representative from The Educational Institute of Scotland sits on the Council.

Key management personnel	Mr David James Spence
Company Secretary	Mr David James Spence
Auditor	I.A.Stewart & Co Chartered Accountants & Statutory Auditors The Mechanics Workshop New Lanark ML11 9DB
Solicitors	Lindsays Caledonian Exchange 19A Canning Street Edinburgh EH3 8HE
Bank	Royal Bank of Scotland 104 High Street Biggar ML12 6DH

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Structure, governance and management

Structure

The Charity, Scottish Environmental and Outdoor Education Centres Association Limited (SOEC) trades through its wholly owned subsidiary company, Scottish Outdoor Education Centres Limited (SOEC Ltd). With SOEC as the sole shareholder, the group maintains its status as a charity and social enterprise.

Governing Document and Members

Established following the Camps Act of 1939, the organisation was formed as Scottish National Camps Association in 1947. It was a Non-Departmental Public Body until 1987 when it became a voluntary organisation approved for grant making purposes and renamed itself Scottish Environmental & Outdoor Education Centres Association Limited or Scottish Centres. In 2008, it adopted a further name change to Scottish Outdoor Education Centres or SOEC.

The organisation has a Council consisting of representatives nominated by professional, educational, academic and public authority bodies such as the Educational Institute of Scotland (EIS) and University of Dundee, as well as individuals from the private sector.

Scottish Environmental and Outdoor Education Centres Association Limited is a Scottish charity and the parent of its wholly owned subsidiary company: Scottish Outdoor Education Centres Limited (SOEC Ltd).

Scottish Outdoor Education Centres (SOEC) has two separate but related governing bodies:

- Scottish Environmental and Outdoor Education Centres Association Limited, a registered Scottish charity (referred to below as the "Charity"); and
- Scottish Outdoor Education Centres Limited (SOEC Ltd) a limited company (referred to as the "Company").

The Charity has Members (collectively referred to as the "Council") and Trustees; 3-8 members of the Council elected by the Council to serve on the Management Committee.

The Company has a Board of Directors. They are registered as such with Companies House. Directors oversee the work of the Executive Team involved in the management of the Company who report to the Board. The Board shall recommend actions and advise on the strategic direction of the Company to ensure financial and long term viability of the Company.

The sole member of the Company is the Charity itself and some Members of the Charity fully engage with the Board. This creates a parent/subsidiary relationship between the Charity and the Company and ensures that the Charity retains control over the Company.

Expenses

Membership of any of the SOEC governance bodies is purely voluntary, although Members are eligible to recover any agreed travel and subsistence costs associated with the work of the Charity and Company. Directors oversee the organisation's pay policy for the senior staff team. Their pay rates are set based on equivalent posts in the public sector.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Structure, governance and management *(continued)*

Recruitment, Appointment and Retirement of Members of the Council and Management Committee

The Directors of SOEC are charity trustees for the purposes of charity law and under the company's Articles of Association. Under this, Members of the Management Committee are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting.

All Members of the Management Committee give their time voluntarily and receive no benefits from the Charity. Any expenses claimed are disclosed in note 16 of the accounts.

Due to the broad ranging nature of our work, the Management Committee and Council seek to ensure that the needs of children and young people, outdoor learning and education are appropriately reflected through the diversity of the trustee body. The day to day content and provision of outdoor learning and education is delegated to staff.

Members Induction and Training

The Members of the Management Committee and Council are fully familiar with the aims and purpose of the Charity as set out in the Corporate Business Plan, other corporate documents and promotional and marketing material.

Meetings take place throughout the year at different SOEC Centres at which time Members have opportunities to tour the Centres and meet with the staff team. Members engage in SOEC's work where they employ their particular areas of specialism such as: education, outdoor learning, or business expertise. All Members and staff are required to be PVG checked.

Risk Management and Health and Safety

The Trustees have sight of documents and policies relating to risk and health and safety management including;

- The Reports from the Annual Inspections of the Adventure Activity Licensing Authority (AALA);
- Annual Health and Safety Reviews including Audits and Action Plans for the Centres;
- The SOEC Risk Register.

In addition, SOEC has Standard Operating Procedures and Risk Assessments for outdoor activities and the Centres. These documents have been seen and considered by SOEC's Technical Advisors. There are two Technical Advisors, for high rope activities and water activities.

These along with other procedural and management documents are checked by AALA during the annual inspection.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Objectives and activities

Our charitable objects are:

- for the social, physical and intellectual advancement of the community at large and of children and young people in particular... (and)
- for the purpose of promoting and furthering education, the arts and outdoor, sporting, leisure and recreational activity... (to)
- construct, own, operate and manage residential centres and facilities in Scotland.

Charitable objects are met through the delivery of residential experiences and by the Tutor teams who are trained to design and deliver a range of outdoor learning programmes with multiple outcomes for children and young people of all ages and abilities.

The integration of the residential experience with outdoor learning programmes is a powerful pedagogy that delivers simultaneously multiple outcomes sought in Government health and well-being and youth policy areas as well as education, particularly in relation to the delivery of Curriculum for Excellence outcomes.

The Centres operate to provide a safe and nurturing, away-from-home environment. Programmes are designed with and for young people to develop the qualities, skills, knowledge and experiences such as confidence, resilience, teamwork and communication skills, creativity, problem solving, risk awareness, determination and adaptability, and "can do" growth mind set. These are the qualities and skills that they will need in their future, in their communities and in the world of work.

SOEC advocates partnership working. We support and collaborate with teachers, youth group leaders, and particularly the support groups for disadvantaged and disabled young people to deliver benefits and outcomes that they seek.

Achievements and performance

Who benefits from our Educational Services?

In 2016 SOEC worked with over 12,000 children, young people and leaders, delivering a wide range of away-from-home experiences, adventure activities, camping expeditions and outdoor learning.

An increasing proportion of young people visiting SOEC face significant social, emotional or physical challenges. We work with a large number of support networks and organisations including autism groups, Young Carers, the Royal National Institute for the Blind, Deaf Action and several special schools, colleges and clubs. Some come for just a few days; others for day visits or outreach over periods of several months.

Of the primary and secondary schools groups we work with, many more come to us with pupils who have a range of additional support needs. Other groups include youth groups, choirs and orchestras, sport clubs and overseas groups. Our charitable work extends to working with schools including the creation of a pricing structure that aims to be affordable and accessible for those from deprived areas.

We continue to focus on developing new programmes to meet the needs of disabled, vulnerable and disadvantaged people.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Achievements and performance *(continued)*

Monitoring and Achievements and Performance

Our effectiveness in delivering these outcomes can be gauged by a Social Return on Investment ratio of over £1:£11 which is a very high ratio. Also through a comparative analysis from the National Citizenship Service whose programme required stays at many outdoor centres throughout the UK who rated the SOEC experience above average on nearly all parameters.

In outdoor learning, we are assessed on a wide range of parameters from the food, to accommodation to the activities and learning outcomes. Our success is apparent from the feedback of teachers and groups leaders. For example, the lead teacher from the School of Moscow stated,

"I've been on lots of residential & worked at residential Centres in the past, and this is by far the best I've been on. This is down to the overall experience but also the friendliness, enthusiasm, skill and professionalism of all the staff."

Related Activities: Outdoor Learning Development at the National Level and Research

SOEC is a National Voluntary Organisation providing residential experience and outdoor learning programmes to groups and schools from the majority of local authority areas across Scotland. In 2016 this included groups from 24 out of 32 local authority areas. Other groups in 2016 came from England, France, Finland and Russia. The total number of learning days in 2016 was in excess of 100,000 (school days equivalent).

We direct our specialist activity skills and outdoor knowledge towards exploring the therapeutic potential of the outdoors and natural heritage for vulnerable and disabled young people. We are also developing our capability to provide exciting opportunities for volunteers.

Current focus

We offer Activity and Adventure, Eco-literacy and Field Studies, Transition from Primary to Secondary and Transition to Work programmes. We also emphasise any and all aspects of these programmes to develop bespoke programmes in collaboration with teachers and leaders to meet a group's specific needs.

There is still a way to go to bring all 3 Centres up to the specification we wish to see. We believe there are many people who wish to support the work we do with young people. Our challenge is to enable them to support renewal of customer facilities, the Centres, the grounds and adventure activities that we use with young people.

Financial review

Principal Funding Sources

The group's principal source of funding is remuneration from the provision of outdoor educational courses. SOEC derives over 96% of its income from trading - essentially from the parents of children and young people who undertake residential outdoor learning. The remainder came from the Scottish Government and other grant income.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Reserves policy

The group has produced a surplus of £60,893 which is a 67% increase from the £36,440 surplus in 2015. This has been added to reserves brought forward, bringing total funds to be carried forward to £1,070,366.

The majority of our reserves are held within fixed assets (£1,734,358) to the extent that excluding those fixed assets, the general fund shows a deficit of £674,601 (2016 - £740,724). The Trustees believe that there are sufficient funds to meet the group's working capital requirement. They have been working with a private investor and the bank to find a solution regarding repayment of the outstanding loan of £580,000.

Ideally SOEC would wish to establish a cash reserve equivalent to six months operational costs of between £300,000 and £500,000. To date the demands of maintaining our ageing properties have not allowed this to become a reality.

Restricted reserves at the year end total £10,609 and represent the balance of grants not yet spent.

Key Performance Indicators

The Trustees are satisfied with the results of the group for the year and consider the key performance indicators for the year are as follows:

Income from charitable activities: an increase of 3.4% over the previous year in comparison with a 1% decrease in 2015.

Net surplus: net surplus of £60,893 (2015 - £36,440)

Reserves: an increase in group reserves of 6.0% (2015 - increase of 3.7%)

Total liabilities: a decrease of 5.5% in overall group liabilities (2015 - decrease of 28.9%).

Plans for future periods

Increasingly SOEC is looking to work in partnership with groups and organisations. Close collaboration enables us to understand the specific needs of an organisation and more accurately the children and young people they support. It also enables them to better understand the potential of outdoor learning in delivering the outcomes they seek. In turn, this approach enables SOEC to build a stronger relationship with the young people and deliver the benefits and outcomes more effectively and incisively.

A partnership approach requires more time and effort, particularly in the initial stages but outcomes are invariably better. This is apparent in our collaboration with Lothian Autistic Society and we hope to develop further our work with young people with autistic spectrum diagnoses as well as other young people with disabilities.

Events after the end of the reporting period

Since the year end the group has repaid the loan to the bank using a loan from a private investor. The Trustees are encouraged by the support and look forward to a successful relationship.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Trustees' responsibilities statement

The Trustees, who are also Directors for the purposes of company law, are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

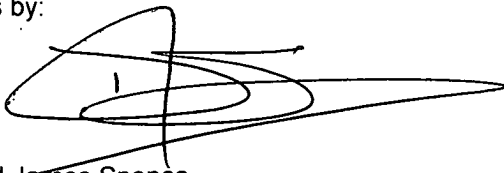
Auditor

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The Trustees' annual report was approved on 24 August 2017 and signed on behalf of the board of Trustees by:



Mr David James Spence
Company Secretary

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scottish Environmental and Outdoor Education Centres Association Limited

Year ended 31 December 2016

We have audited the financial statements of Scottish Environmental and Outdoor Education Centres Association Limited for the year ended 31 December 2016 which comprise the consolidated statement of financial activities, charity statement of financial activities, consolidated statement of financial position, charity statement of financial position, consolidated statement of cash flows, charity statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scottish Environmental and Outdoor Education Centres Association Limited_(continued)

Year ended 31 December 2016

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2016 and of the group's and of the parent charity's incoming resources and application of resources, including their income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Russell Watson (Senior Statutory Auditor)

For and on behalf of
I.A. Stewart & Co
Chartered Accountants & Statutory Auditors

The Mechanics Workshop
New Lanark
ML11 9DB

24 August 2017

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

**Consolidated Statement of Financial Activities
(including consolidated income and expenditure account)**

Year Ended 31 December 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	2015 £
Income					
Donations and grants	5	20,625	36,761	57,386	116,996
Income from charitable activities:	7	1,514,751	-	1,514,751	1,464,698
Other income	8	2,395	-	2,395	21,800
Total income		1,537,771	36,761	1,574,532	1,603,494
Expenditure					
Costs of raising funds:					
Expenditure on charitable activities	9/10	1,474,588	39,051	1,513,639	1,497,988
Other expenditure	12	-	-	-	69,066
Total expenditure		1,474,588	39,051	1,513,639	1,567,054
Net income / expenditure and Net movement in funds for the year	13	63,183	(2,290)	60,893	36,440
Reconciliation of funds					
Total funds brought forward		996,574	12,899	1,009,473	973,033
Total funds carried forward		1,059,757	10,609	1,070,366	1,009,473

The Statement of Financial Activities includes all gains and losses recognised in the year

All income and expenditure derives from continuing activities.

The notes on pages 16 to 27 form part of these financial statements

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

**Charity Statement of Financial Activities
(including income and expenditure account)**

Year ended 31 December 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	2015 £
Income					
Donations and grants	5	159,505	27,666	187,171	217,978
Other income	8	-	-	-	10,129
Total income		159,505	27,666	187,171	228,107
Expenditure					
Expenditure on charitable activities	9	81,937	29,956	111,893	169,503
Other expenditure	12	-	-	-	69,066
Total expenditure		81,937	29,956	111,893	238,569
Net income / expenditure and net movement in funds for the year	13	77,568	(2,290)	75,278	(10,462)
Reconciliation of funds					
Total funds brought forward		937,436	12,899	950,335	960,797
Total funds carried forward		1,015,004	10,609	1,025,613	950,335

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 16 to 27 form part of these financial statements

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee
Consolidated Statement of Financial Position**

31 December 2016

	Note	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Fixed assets					
Tangible assets	17	1,734,358	1,737,298	1,665,250	1,673,738
Investments	18	-	-	1	1
Total fixed assets		1,734,358	1,737,298	1,665,251	1,673,739
Current assets					
Stocks	19	16,594	19,560	-	-
Debtors	20	211,968	218,706	162,890	202,261
Cash at bank and in hand	21	108,513	93,122	2	-
Total current assets		337,075	331,388	162,892	202,261
Creditors: Amounts falling due within one year	22	(981,567)	(1,030,353)	(802,530)	(925,665)
Net current liabilities		(644,492)	(698,965)	(639,638)	(723,404)
Total assets less current liabilities		1,089,866	1,038,333	1,025,613	950,335
Creditors: Amounts falling due after more than one year	24	(19,500)	(28,860)	-	-
Net assets		1,070,366	1,009,473	1,025,613	950,335
Funds					
Restricted income funds	26	10,609	12,899	10,609	12,899
Unrestricted income funds	27	1,059,757	996,574	1,015,004	937,436
Total funds		1,070,366	1,009,473	1,025,613	950,335

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and s44 of the Charities and Trustee Investment (Scotland) Act 2005.

These financial statements were approved by the members of the committee and authorised for issue on 24 August 2017 and signed on their behalf by:

Mr David Preece
Director



Company Registration Number: SC024950

The notes on pages 16 to 27 form part of these financial statements

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Statement of Cashflows - Consolidated and Charity

31 December 2016

	Note	Group Total funds 2016 £	Group Total funds 2015 £	Charity Total funds 2016 £	Charity Total funds 2015 £
Cash flows from operating activities					
(Loss)/profit for the financial year		60,893	36,440	75,278	(10,462)
<i>Adjustments for:</i>					
Depreciation of tangible assets		26,768	23,202	8,488	12,476
Interest payable and similar charges		31,320	54,384	30,844	54,006
Loss on disposal of tangible assets		-	69,066	-	69,066
<i>Changes in:</i>					
Stocks		2,966	(3,143)	-	-
Trade and other debtors		6,738	(10,202)	39,371	(40,544)
Trade and other creditors		65,388	(89,297)	(8,187)	(100,714)
Cash generated from operations		194,073	80,450	145,794	(16,172)
Interest paid		(31,320)	(54,384)	(30,844)	(54,006)
Interest received		-	-	-	-
Net cash used in operating activities		162,753	26,066	114,950	(70,178)
Cash flows from investing activities:					
Purchase of tangible assets		(23,828)	(59,810)	-	-
Proceeds from sale of tangible assets		-	446,616	-	446,616
Net cash (used in)/provided by investing activities:		(23,828)	386,806	-	446,616
Cash flows from financing activities:					
Repayment of borrowings		(8,587)	(500,000)	-	(500,000)
Proceeds from borrowings		-	37,447	-	-
Net cash used in financing activities		(8,587)	(462,553)	-	(500,000)
Change in cash and cash equivalents		130,338	(49,681)	114,950	(123,562)
Cash and cash equivalents at 1 January		(125,044)	(75,363)	(218,167)	(94,605)
Cash and cash equivalents at 31 December	21	5,294	(125,044)	(103,217)	(218,167)

The notes on pages 16 to 27 form part of these financial statements

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2016

1. General information

The charity is a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Loaningdale House, Carwood Road, Biggar, Lanarkshire, ML12 6LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis and are prepared in sterling, which is the functional currency of the entity. The charity meets the definition of a public benefit entity under FRS 102.

Going concern

These financial statements have been prepared on the going concern basis. The directors have considered the working capital requirements of the charity for a period of one year from the balance sheet date and consider that the charity will be able to continue to trade and to meet its liabilities as they fall due.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2015. No transitional adjustments were required in the retained funds or income or expenditure for the year.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The directors are of the opinion there are no key judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

3. Accounting policies *(continued)*

Basis of consolidation

The financial statements consolidate the financial statements of the Charity and its wholly owned subsidiary undertaking drawn up to 31 December each year. Where necessary, adjustments are made to the financial statements of the subsidiary to bring the accounting policies into line with those used by the Group. All intra-group transactions, balances, income and expenses are eliminated on consolidation.

Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

3. Accounting policies *(continued)*

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to buildings	-	straight line over 4 to 20 years
Motor vehicles	-	straight line over 3 to 5 years
Office and other equipment	-	straight line over 3 years

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Stock of fuel oil and gas is included at cost.

Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Stocks of sports and expendable equipment for use by the charity in providing services are debited to the profit and loss in line with usage or over a period of three years which is considered the average useful life of the equipment.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Scottish Environmental and Outdoor Education Centres Association Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Pension costs

The company operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the company. The contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members in the scheme.

4. Limited by guarantee

The Company is limited by guarantee and does not have a share capital. In the event of a winding up each of the members undertakes to contribute an amount not exceeding £1.

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

5 Income from donations

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Donations				
Donations	-	12,500	138,880	113,482
Gift aid	3,125	-	3,125	-
Grants receivable				
Strategic partnership grant	17,500	52,500	17,500	52,500
Other government grant income	36,761	51,996	27,666	51,996
	57,386	116,996	187,171	217,978

All donation and Strategic Partnership grant income was unrestricted for 2016 and 2015.
Other government grant income was restricted for both the group and charity.

6 Income from charitable activities

The wholly owned trading subsidiary, Scottish Outdoor Education Centres Limited, is incorporated in Scotland (company number SC414494) and pays all of its profits to the charity under the gift aid scheme.

Scottish Outdoor Education Centres Limited operates all the charitable trading activities carried out at the charity's premises. The charity owns the entire share capital of one ordinary share of £1.

The summary financial performance of the subsidiary alone is:

	2016	2015
	£	£
Turnover	1,514,751	1,464,698
Cost of sales and administration costs	(1,468,306)	(1,421,507)
Other income	78,050	104,692
Net profit	124,495	147,883
Amount gift aided to the charity	(138,880)	(100,982)
Retained in subsidiary	(14,385)	46,901
The assets and liabilities of the subsidiary were:		
Net fixed assets	69,109	63,558
Current assets	268,963	248,216
Current liabilities	(293,320)	(252,636)
Total net assets/(liabilities)	44,752	59,138
Aggregate share capital and reserves	44,752	59,138

7 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2016	2015
	£	£	£	£
Educational services	1,514,751	-	1,514,751	1,464,698

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

8 Other income

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Rent received	1,500	3,868	-	-
Other income	895	17,932	-	10,129
	2,395	21,800	-	10,129

All other income was unrestricted for 2016 and 2015.

9 Expenditure on charitable activities

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Educational services	1,468,307	1,421,507	-	-
Grant to subsidiary company	-	-	66,560	93,022
Support costs	39,332	66,481	39,333	66,481
Governance costs (note 11)	6,000	10,000	6,000	10,000
	1,513,639	1,497,988	111,893	169,503

Expenditure on educational services was £1,468,307 (2015 - £1,421,507) of which £39,051 (2015 - £43,022) was restricted. All other expenditure on charitable activities was unrestricted.

10 Analysis of expenditure on charitable activities

	2016	2015
	£	£
Staff and emoluments	827,889	821,552
Activity equipment	5,440	19,941
Accommodation	208,175	209,644
Property	344,583	315,472
Administrative	71,522	40,731
Sundry	10,698	14,167
Support	39,332	66,481
Governance	6,000	10,000
Educational services	1,513,639	1,497,988

11 Governance costs

	Unrestricted Funds	Total Funds	
	£	2016	2015
	£	£	£
Accountancy fees	-	-	3,000
Audit fees	6,000	6,000	7,000
	6,000	6,000	10,000

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

12 Other expenditure

	Total Funds	
	2016	2015
	£	£
Loss on disposal of tangible fixed assets for charity's own use	-	69,066

13 Net income / expenditure for the year

This is after charging:

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Depreciation	26,768	23,202	8,488	12,476
Interest payable	29,352	52,487	29,352	52,487
Other financial costs	1,968	1,897	1,492	1,519
Auditors' remuneration:				
Audit of the financial statements	6,000	7,000	6,000	7,000
Accountancy fees	9,000	8,100	-	3,000
Operating lease costs:				
Vehicle and office equipment	27,961	23,238	-	-

14 Staff costs and emoluments

Total staff costs were as follows:

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Wages and salaries	635,922	675,261	-	-
Social security costs	40,953	39,510	-	-
Other pension costs	38,319	27,668	-	-
Activity tutor and volunteer costs	112,695	79,113	-	-
	827,889	821,552	-	-

Particulars of employees:

The average number of employees during the year, calculated on a headcount basis, was as follows:

	2016	2015
	No	No
Number of administrative staff	2	2
Number of management staff	7	6
Number of other staff	30	37
	39	45

No employee had emoluments in excess of £60,000. (2015 - nil)

The number of directors who accrued benefits under company pension schemes was as follows:

	2016	2015
	No	No
Defined benefits scheme	1	1

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

15 Pension

The group offered to eligible staff, membership of the Strathclyde Pension Fund managed by Glasgow City Council. The fund offers defined benefits based on final pensionable salary. There are six members of this scheme and it has been closed to new members.

The assets of the fund are held separately from those of the council. The company's rate of contribution is determined every three years by a professionally qualified firm of actuaries. The last valuation was as at 31 March 2014 and the company's rate of contribution was set at the following percentage of employee's salary:

Year ending 31/3/16	28.3%
Year ending 31/3/17	28.3%
Year ending 31/3/18	28.3%

Contributions of £13,469 (2015 - £2,463) were outstanding to the scheme at the balance sheet date.

16 Related party transactions

Mr David Spence received remuneration of £49,970 for his duties as chief executive officer, and pension contributions of £16,578 were paid on his behalf in the year. He received no remuneration as trustee.

Mr David Preece was paid £750 for providing a training course to staff.

During the year the Charity received £2,196 on behalf of its wholly owned subsidiary Scottish Outdoor Education Centres Limited (SOEC Ltd). The Charity paid £nil on behalf of SOEC Ltd and SOEC Ltd paid £6,182 on behalf of the Charity. The Charity paid £80,000 to SOEC Ltd. SOEC Ltd donated £126,911 to the Charity in the year, which has been paid. The balance of last year's donation to the Charity (£28,089) was also paid in the year.

The balance owed by the Charity to SOEC Ltd at the year end was £82,812 (2015 - £90,999) included in creditors.

Under gift aid, SOEC Ltd paid £126,911 (2015 - £74,069) of trading profits to the Charity. A further £11,969 (2015 - £28,089) has been included in accruals at the year end.

Travel and subsistence expenses were reimbursed to two trustees totalling £4,814 (2015 - £3,942). No other expenses were paid to trustees.

None of the other directors or trustees received any remuneration or expenses.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the company. The total compensation paid to key management personnel for services provided to the company was £49,970 (2015: £49,970).

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

17 Tangible fixed assets

Group	Freehold property £	Equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2016	1,745,594	202,073	9,650	1,957,317
Additions	-	23,828	-	23,828
At 31st December 2016	1,745,594	225,901	9,650	1,981,145
Depreciation				
At 1 January 2016	73,093	137,276	9,650	220,019
Charge for the year	7,251	19,517	-	26,768
At 31st December 2016	80,344	156,793	9,650	246,787
Net book value At 31st December 2016	1,665,250	69,108		1,734,358
At 31st December 2015	1,672,501	64,797	-	1,737,298
Charity				
Cost				
At 1 January 2016	1,745,594	125,111	9,650	1,880,355
At 31st December 2016	1,745,594	125,111	9,650	1,880,355
Depreciation				
At 1 January 2016	73,093	123,874	9,650	206,617
Charge for the year	7,251	1,237	-	8,488
On disposals	-	-	-	-
At 31st December 2016	80,344	125,111	9,650	215,105
Net book value At 31st December 2016	1,665,250	-	-	1,665,250
At 31st December 2015	1,672,501	1,237	-	1,673,738

The charity holds ground at Belmont Centre, Meigle, on lease until 2038 and this ground is included in these accounts at nil value.

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

18 Investments

The charity holds one £1 ordinary share in its wholly owned subsidiary company Scottish Outdoor Education Centres Limited which is incorporated in the UK.

The activities and results of this company are summarised in note 6.

19 Stock

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Stock of consumables	16,594	19,560	-	-

20 Debtors

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Trade debtors	39,120	22,291	-	-
Other debtors	15,512	20,000	-	20,000
Prepayments and accrued income	157,336	176,415	162,890	182,261
	211,968	218,706	162,890	202,261

21 Cash and cash equivalents

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Cash at bank and in hand	108,513	93,123	2	-
Bank overdraft	(103,219)	(218,167)	(103,219)	(218,167)
	5,294	(125,044)	(103,217)	(218,167)

22 Creditors: Amounts falling due within one year

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Bank loans and overdrafts	683,219	798,168	683,220	798,168
Other loans	9,360	8,587	-	-
Trade creditors	12,272	33,730	-	-
Due to group undertakings	-	-	82,812	90,999
Taxation and social security	37,280	28,658	-	-
Deferred income (note 23)	117,710	58,272	-	-
Accruals	121,726	102,938	36,498	36,498
	981,567	1,030,353	802,530	925,665

At the year end bank loans and overdrafts are secured by a bond and floating charge over all of the assets of the company and by standard securities over Glengonnar, Broomlee Centre and Dounans Centre.

The bank loan is subject to a rolling monthly review.

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

23 Deferred income

Deferred income comprises income relating to advance bookings for activities in 2017:

	Group 2016 £	Charity 2016 £
Balance as at 1 January 2016	58,272	-
Released to income	(58,272)	-
Amount deferred in year	117,710	-
Balance at 31 December 2016	117,710	-

24 Creditors: Amounts falling due after more than one year

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Other loans	19,500	28,860	-	-

25 Commitments under operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Operating leases which expire:				
Within 1 year	15,260	17,857	-	-
Within 2 to 5 years	10,404	9,932	-	-
	25,664	27,789	-	-

26 Restricted income funds - group

	Balance at 1 Jan 2016 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2016 £
Restricted fund	12,899	36,761	(39,051)	-	10,609

The restricted fund represents grant income received from Youthlink Scotland to enable the charity to retain key staff on full hours until January 2017, a period when normally hours would be reduced, and to employ a project communications officer.

Restricted grants received by the charity are used in funding the charitable activities, for which the grants were intended, through the company.

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Notes to the Financial Statements

Year ended 31 December 2016

27 Unrestricted income funds - group

	Balance at 1 Jan 2016 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2016 £
General fund	996,574	1,537,771	(1,474,588)	-	1,059,757
	996,574	1,537,771	(1,474,588)	-	1,059,757

The general fund holds the free reserves available to the Charity for its charitable purposes.

28 Analysis of net assets between funds

	General funds £	Restricted funds £	Total £
Tangible fixed assets	1,734,358	-	1,734,358
Cash at bank and in hand	97,904	10,609	108,513
Other net current assets (liabilities)	(753,005)	-	(753,005)
Creditors due after more than one year	(19,500)	-	(19,500)
Total	1,059,757	10,609	1,070,366

29 Volunteers

The charity benefits from the contribution of its volunteers who give their time and talents willingly in areas of administration and teaching. In accordance with FRS102 no value is attributed to such contributions in the accounts.

30 Contingencies

The trustees have confirmed that there were no contingent liabilities which should be disclosed at 31st December 2016.

31 Capital commitments

Amounts contracted for but not provided in the accounts amounted to £nil (2015 - £nil).

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Management Information

Year ended 31 December 2016

**The following pages do not form part of the statutory financial statements
which are subject to the independent auditor's report on pages 10 to 11**

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Detailed Consolidated Statement of Financial Activities

Year ended 31 December 2016

	2016	2015
	£	£
Income		
Voluntary income		
Donations	-	12,500
Strategic partnership grant	17,500	52,500
Gift aid	3,125	-
Other grant income	36,761	51,996
	57,386	116,996
Income from charitable activities		
Educational services	1,514,751	1,464,699
Other income		
Rent received	1,500	3,868
Other income	895	17,932
	2,395	21,800
Total income	1,574,532	1,603,495

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Detailed Consolidated Statement of Financial Activities

Year ended 31 December 2016

	2016	2015
	£	£
Expenditure		
Charitable activities		
Souvenirs	2,126	1,240
Activity equipment hires and purchases	5,440	19,941
Activity tutor and volunteer costs	112,695	79,113
Catering costs	186,861	186,324
Laundry	18,623	19,208
Cleaning	565	2,873
Wages and salaries	635,922	675,261
Employer's NIC	40,954	39,510
Pension costs	38,319	27,668
Other staff related expenses	342	591
Rates and water	7,399	28,324
Light and heat	109,561	132,481
Repairs and maintenance	98,524	42,698
Insurance	44,086	44,496
Motor vehicle expenses	3,304	4,224
Vehicle hire charges	3,535	-
Travel and subsistence	8,761	7,998
Telephone	8,612	10,247
Office expenses	14,561	11,039
Staff training	3,204	5,909
Uniforms	141	614
Accountancy fees	28,078	19,780
Legal and professional fees	40,887	18,494
Sales and recruitment advertising	1,738	1,488
Operating lease costs	27,961	23,238
Other financial costs	476	378
Depreciation	18,279	10,726
Sundry expenses	7,353	7,644
	1,468,307	1,421,507
Support costs		
	2016	2015
	£	£
Loan interest payable	29,352	52,487
Other financial costs	1,492	1,519
Depreciation	8,488	12,476
	39,332	66,482

**Scottish Environmental and Outdoor Education Centres
Association Limited
Company Limited by Guarantee**

Detailed Consolidated Statement of Financial Activities

Year ended 31 December 2016

	2016	2015
	£	£
Governance costs		
Accountancy fees		3,000
Audit fees	6,000	7,000
	6,000	10,000
Other expenditure		
Losses on disposal of tangible fixed assets for charity's own use		69,066
Total expenditure	1,513,639	1,567,055
Net income / (expenditure) for the year	60,893	36,440