

Company registration number: 03740059
Charity number: 1075611

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 SEPTEMBER 2020**

30 SEPTEMBER 2020

**CONTAMINATED LAND:
APPLICATIONS IN REAL
ENVIRONMENTS**

**(A Company Limited by
Guarantee)**

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

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CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2020

Trustees	J C Randall SAGTA F Evans R L Froggatt M Summersgill
Company registered number	03740059
Charity registered number	1075611
Registered and principal office	Chiltern House Haddenham Business Centre Thame Road Haddenham Aylesbury Bucks HP17 8BY
Company secretary	P Tervet
Executive Chairman	R L Froggatt
Accountants	Menzies LLP Chartered Accountants Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	Co-operative Bank plc PO Box 101 1 Ballon Street Manchester M60 4EP
Independent examiner	Malcolm Lucas FCA Centrum House 36 Station Road Egham Surrey TW20 9LF

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their annual report together with the financial statements of the Company for the year 1 October 2019 to 30 September 2020. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The company also operates under the name CL:AIRE

Legal Status

The company is registered as a charitable company limited by guarantee and was set up governed by a Memorandum of Association and Articles dated 23 March 1999. The Articles were amended by special resolutions on 25 April 2008, 5 April 2011 and 21 February 2014.

The Board of Trustees represents the Members as well as academia, local authorities and small and medium sized businesses. The Board of Trustees has overall financial and management responsibility for CL:AIRE.

Structure, governance and management

Method of appointment or election of Trustees

New Trustees are appointed by their fellow Trustees and upon appointment they are already familiar with the issues surrounding the charity and the work the charity performs through prior involvement.

Policies adopted for the induction and training of Trustees

None of the Trustees have any beneficial interest in the company except the Chairman. The Chairman receives a payment, as agreed with the Charity Commission for certain activities that have been agreed by them. These activities are related to activities over and above those of this Trustee's responsibilities for which he is not paid.

Organisational structure and decision making

The legal members have agreed to guarantee the company to a value of £1 in the event of a winding up.

Management and Staff Team

CL:AIRE staff includes a team of four operational and administrative staff. They are responsible for carrying out the day-to-day activities of CL:AIRE and achieving the company's objectives. Pay and remuneration of the charity's staff is set annually by the Board who take advice from an external HR consultant. For administrative staff, pay is set according to experience and market conditions. For technical staff, salaries are set against criteria such as level of experience and benchmarking against 'sector' salaries.

Advisory Groups

The staff are supported by a Technology and Research Group (TRG). This group consists of individuals with considerable expertise in the practical aspects of research and development and includes researchers, technology developers and policy makers.

The group provides advice to CL:AIRE as well as independent verification of CL:AIRE's working documents. The TRG participates in the selection of projects and sites and helps to formulate a demonstration and research strategy for CL:AIRE.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Objectives and activities

a. Policies and objectives

CL:AIRE is an independent, not for profit organisation established to stimulate the regeneration of contaminated land in the UK by raising awareness of and confidence in practical, sustainable remediation technologies.

CL:AIRE is committed to providing a valuable service for all those involved in contaminated land. The Charity develops training resources, disseminates information, raises standards through education and acts as a credible resource for all stakeholders, ensuring that it remains at the cutting edge of best practice and innovation.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees have considered how planned activities will contribute to aims and objectives they have set.

The Aims and Objectives of the Charity, as set out in the Articles of Association, are as follows:

- To advance education and promote study and research for the benefit of the public about the protection of the environment generally and without limitation the remediation of contaminated land;
- To promote the conservation, rehabilitation, reclamation, remediation and improvement of the physical and natural environment for the benefit of the public in the United Kingdom.

CL:AIRE looks to achieve these objectives by working with industry, through its membership, to identify common problems in the field of sustainable land management. Using its extensive experience of developing industry-led initiatives, the charity works with highly respected experts and government to develop solutions which are tested and critiqued by technical members to ensure that they are fit for purpose.

The company recognises the importance of accountability and consequently has established a comprehensive and transparent process under which it carries out its activities and produces its publications. The process is defined in a number of working documents, most of which are available on its website (www.claire.co.uk).

Achievements and performance

a. Review of activities

For the financial year the charity set the following high-level goals:

- Develop the profile of the charity
- Grow and further engage technical membership
- Increase the use and knowledge of the Definition of Waste: Code of Practice
- Seek new areas to educate and train key stakeholders
- Prepare for the 20th anniversary conference (held in November 2019)

The charity met these objectives by carrying out the following activities:

During the financial year the company continued to raise its profile within the contaminated land industry through meetings, presentations, media articles, technical and research reports and bulletins, fact sheets and case studies. It continues to produce regular and topical information in the form of a monthly e alert service that has a readership of over 5,000. CL:AIRE has a portfolio of Technology Demonstration Projects and Research Projects that can be viewed online and actively encourages potential project partners to submit new proposal applications.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Achievements and performance (continued)

Other profile-raising opportunities were generated from the continuation of its secretariat role for The Land Forum which was originally established by DCLG and Defra to promote the sustainable use of land. It brings together private and public sector organisations to take an open and forward looking strategic overview of current and future land use issues identifying key challenges as they arise and seeking appropriate resolutions.

All notes from the meeting being made publicly available from CL:AIRE's website at www.claire.co.uk/landforum.

CL:AIRE technical and corporate membership has remained steady throughout the financial year. There is an established communication link between CL:AIRE and the industry which encourages the development of better regulation to maintain and improve standards across the industry. As well as providing these essential services, membership has helped to sustain CL:AIRE to further develop new industry initiatives which solve problems, save money and offer networking opportunities. Membership levels are maintained through networking, engaging industry, marketing, training and secretariat roles.

CL:AIRE has continued its role as the facilitator of the Definition of Waste: Code of Practice, which is an initiative designed to improve the sustainable and cost effective development of land. The code of practice has allowed significant cost and environmental benefits to be realised across the UK having been applied to hundreds of projects. Training courses for the linked 'qualified person' role remain CL:AIRE's most popular course.

CL:AIRE's commitment to training and education has also been maintained through the continued growth of the interactive e learning training program for various subjects deemed relevant to the EA and wider industry. The e learning platform has provided relevant and cost effective training throughout the financial year. Through engaging with its varied Membership and networking groups, CL:AIRE has ensured that the training it develops is relevant and fit for purpose. Several new areas for training were identified during the financial year and are in the process of being turned into both classroom and elearning training modules.

Full details of CL:AIRE projects, initiatives, membership, events and training courses can be found at www.claire.co.uk.

Financial review

a. Going concern

As the COVID situation developed in early 2020, the Board moved quickly to plan for a worst case scenario. This scenario was investigated in terms of staff impact, income and expenditure and cash flow, assuming that only a very small percentage of income would materialise, and that CL:AIRE would use the government's furlough scheme in order to maintain staffing levels until there was a clearer picture of the pandemic's economic impact. In reality, although there was a dip in income and activity, there was nowhere near the level of impact that had been planned for. This is due to a number of factors, but principally it related to the fact that many of our stakeholders work in sectors that were largely supported through the lockdown, and therefore the knock-on effect to CL:AIRE was minimal.

b. Income

The company received funding to carry out its objectives without restriction and this funding is identified in the financial statements as Unrestricted Funds. Other funding was received for the purpose of supporting specific CL:AIRE projects. This funding is identified as Restricted Funds.

The company received £585,536 (2019: £548,918) unrestricted and restricted income during the year. Resources that have been expended are £528,959 (2019: £536,366) with £56,577 (2019: £12,552) net accumulated income resource remaining.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

c. Level of Reserves

During the financial period ended 30 September 2020, CL:AIRE's management and Trustees have been pro active in sourcing funds as well as cutting costs where possible in order to enable the charity to maintain its operations for the foreseeable future.

Grants from external funders are paid through CL:AIRE to institutions with regard to specific projects as set out in note 6 to the accounts. As detailed above, the charity (with support from its advisory groups) undertakes a comprehensive and transparent process of review before committing funds to such projects.

As at 30 September 2020, the charity had reserves of £387,124, as compared to £330,547 at the end of the previous year. For unrestricted reserves, the charity aims to maintain a minimum of £150,000, which is a sufficient level to meet at least six months operating costs. The remainder of the unrestricted reserves are to be used to provide working capital as well as funding growth where appropriate.

d. Risk

Risk to the management of the charitable company is controlled by applying the principles of good corporate governance and adhering to the Memorandum and Articles of Association and the Members' Agreement, and regular meetings of the Board to review and discuss the charitable company's operations. The charitable company carries directors' and officers', and professional indemnity insurance.

Employment risk is controlled through the use of a qualified external Human Resources contractor. The charitable company carries employers' liability insurance.

Project risk is controlled by a comprehensive and transparent process that involves a formal project application that is reviewed by the Technology and Research Group. Approved projects are sent to the board for ratification. The charitable company has developed legal contracts that are applied to charitable company approved sites and projects. These contracts are based upon defined milestones which ensure that the project is being carried out according to the approved work plan. At the conclusion of the project the charitable company publishes a report describing the project and its results.

Financial risk is controlled by quarterly reporting of the financial position of the charitable company. Management accounts are prepared by the finance director and viewed and discussed by the Board of Trustees. Statutory financial statements are prepared annually, verified by Menzies LLP, and presented to the board.

The charitable company has prepared a Health & Safety and Environmental Policy Statement to guide charitable company practice in matters that could affect the environment.

The charitable company completes all necessary documentation to comply with requirements of the Registrar of Companies, the Charity Commission, ENTRUST and the Inland Revenue to control regulatory risk.

e. Investment policy

The investment policy of the charitable company is to minimise risk and to deposit surplus funds in a high interest account with easy access to the funds. During the year funds in this deposit account were maintained, gaining interest on the consideration deposited. The Trustees consider this to be a suitable use of the charitable company's funds.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Plans for future periods

Future developments

CL:AIRE will continue to pursue its crucial knowledge transfer role in remediation and regeneration working with landowners, consultants, technology providers, academia, Government and other organisations within relevant sectors. It will disseminate and share industry research and best practice as widely as possible to benefit its expanding network of members and stakeholders.

CL:AIRE will continue to expand the offering for the Membership scheme, building meaningful and long term partnerships with organisations and businesses that wish to pursue shared objectives.

CL:AIRE will encourage new technology demonstrations, ensuring that sustainable remediation technologies get the backing the technologies deserve. In doing so CL:AIRE will promote business opportunities to CL:AIRE's partners by linking problem holders with solution providers and targeting grant funding to support the innovation process.

CL:AIRE will continue to develop new training and educational materials.

CL:AIRE will continue to support both the public and the private sector in accelerating sustainable regeneration.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

Richard Froggatt

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R L Froggatt

Trustee

Date: 28-Jun-2021

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees (who are also the directors of the Company 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 Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS (A Company Limited by Guarantee)

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Contaminated Land: Applications In Real Environments ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

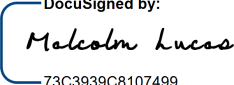
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

DocuSigned by:
Malcolm Lucas
Signed: 
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Dated: 28-Jun-2021

Malcolm Lucas FCA

Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	2	25,000	25,000	5,300
Charitable activities	3	560,022	560,022	543,618
Investments	4	514	514	-
		<u>585,536</u>	<u>585,536</u>	<u>548,918</u>
Total income				
Expenditure on:				
Raising funds		73,303	73,303	90,005
Charitable activities	5	455,656	455,656	446,361
		<u>528,959</u>	<u>528,959</u>	<u>536,366</u>
Total expenditure				
		<u>56,577</u>	<u>56,577</u>	<u>12,552</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		330,547	330,547	317,995
Net movement in funds		56,577	56,577	12,552
		<u>387,124</u>	<u>387,124</u>	<u>330,547</u>
Total funds carried forward				

The notes on pages 12 to 21 form part of these financial statements.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

REGISTERED NUMBER: 03740059

BALANCE SHEET AS AT 30 SEPTEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	773	1,358
		773	1,358
Current assets			
Debtors	10	89,607	104,638
Cash at bank and in hand		406,688	343,523
		496,295	448,161
Creditors: amounts falling due within one year	11	(109,944)	(118,972)
		386,351	329,189
Net current assets		386,351	329,189
Total assets less current liabilities		387,124	330,547
Total net assets		387,124	330,547
Charity funds			
Unrestricted funds		387,124	330,547
Total funds		387,124	330,547

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


 R L Froggatt
 Trustee
 Date: 28-Jun-2021

The notes on pages 12 to 21 form part of these financial statements.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash provided by operating activities	62,651	14,741
Cash flows from investing activities		
Dividends, interests and rents from investments	514	-
Purchase of tangible fixed assets	-	(463)
Net cash provided by/(used in) investing activities	514	(463)
Change in cash and cash equivalents in the year	63,165	14,278
Cash and cash equivalents at the beginning of the year	343,523	329,245
Cash and cash equivalents at the end of the year	406,688	343,523

The notes on pages 12 to 21 form part of these financial statements

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. Accounting policies

Contaminated Land: Applications in Real Environments is a private company, limited by guarantee, incorporated in England and Wales, company registration number 03740059. The registered office is Chiltern House, Haddenham Business Centre Thame Road, Haddenham, Aylesbury, Bucks, England, HP17 8BY.

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Contaminated Land: Applications In Real Environments meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. Accounting policies (continued)

1.4 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Certain types of income are shown in the Statement of Financial Activities incorporating Income and Expenditure Account net of expenditure as follows:

Income from training and the provision of services is recognised as income as the services are provided. Amounts received in respect of future periods is carried forwards as deferred income.

Membership income is recognised on a straight line basis over the period of membership. Any proportion of membership receipts that relates to future periods is carried forward as deferred income.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1.6 Going concern

As set out in the Trustee's report, the Board have considered the impact of the COVID 19 pandemic on the operations of CL:AIRE. Since the year end the disruption to income and operations has been very limited. The Board therefore consider that there will be minimal impact on the ability of CL:AIRE to continue in operation for at least twelve months from the date of approval of these financial statements and the accounts are accordingly prepared on the Going Concern basis.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. Accounting policies (continued)

1.7 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.9 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 4 years straight line
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1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	1,371	1,371	5,300
Government grants	23,629	23,629	-
	<u>25,000</u>	<u>25,000</u>	<u>5,300</u>

Government grants represents monies received under the Government Coronavirus Job Retention Scheme

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Membership subscriptions	219,747	219,747	203,857
Training income	48,255	48,255	127,573
Conferences	27,863	27,863	-
Sponsorship and other similiar income	1,860	1,860	29,514
Projects and consultancy income	31,682	31,682	43,425
Other income from charitable activities	230,615	230,615	139,249
	<u>560,022</u>	<u>560,022</u>	<u>543,618</u>

In 2019, of the total income from charitable activities, £543,618 was to unrestricted funds and £Nil was to restricted funds.

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income - local cash	514	514	-

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Stimulating regeneration of contaminated land	455,656	455,656	446,361

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Stimulating regeneration of contaminated land	289,317	166,339	455,656	446,361
<i>Total 2019</i>	<i>313,644</i>	<i>132,717</i>	<i>446,361</i>	

Analysis of support costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Legal and professional	61,883	61,883	18,560
Depreciation	585	585	506
Office costs	78,427	78,427	102,202
Governance costs	25,444	25,444	11,449
	166,339	166,339	132,717

7. Independent examiner's remuneration

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

8. Staff costs

	2020 £	2019 £
Wages and salaries	229,333	197,529
Social security costs	19,937	16,743
Contribution to defined contribution pension schemes	12,185	9,682
	<u>261,455</u>	<u>223,954</u>

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Number of management and administrative staff	<u>6</u>	<u>5</u>

	2020 No.	2019 No.
Average headcount expressed as a full time equivalent	<u>6</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 October 2019	42,311
Disposals	(35,132)
At 30 September 2020	<u>7,179</u>

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

9. Tangible fixed assets (continued)

	Fixtures and fittings £
Depreciation	
At 1 October 2019	40,953
Charge for the year	585
On disposals	(35,132)
At 30 September 2020	<u>6,406</u>
Net book value	
At 30 September 2020	<u>773</u>
At 30 September 2019	<u>1,358</u>

10. Debtors

	2020 £	2019 £
Trade debtors	86,407	66,229
Other debtors	-	35,209
Prepayments and accrued income	3,200	3,200
	<u>89,607</u>	<u>104,638</u>

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	7,644	5,513
Other taxation and social security	47,308	52,291
Other creditors	205	95
Accruals and deferred income	54,787	61,073
	<u>109,944</u>	<u>118,972</u>

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

Creditors: Amounts falling due within one year (continued)

	2020 £
Deferred income	
Deferred income at 1 October 2019	61,073
Resources deferred during the year	117,475
Amounts released from previous years	(128,329)
Deferred income at 30 September 2020	50,219

12. Summary of funds

Summary of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
General funds	330,547	585,536	(528,959)	387,124

Summary of funds - prior year

	Balance at 1 October 2018 £	Income £	Expenditure £	Balance at 30 September 2019 £
General funds	317,995	548,918	(536,366)	330,547

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	773	773
Current assets	496,295	496,295
Creditors due within one year	(109,944)	(109,944)
Total	387,124	387,124

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	1,358	1,358
Current assets	448,161	448,161
Creditors due within one year	(118,972)	(118,972)
Total	330,547	330,547

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	56,577	12,552
Adjustments for:		
Depreciation charges	585	506
Dividends, interests and rents from investments	(514)	-
Decrease/(increase) in debtors	15,031	(15,584)
Increase/(decrease) in creditors	(26,660)	17,267
Net cash provided by operating activities	45,019	14,741

15. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	406,688	343,523
Total cash and cash equivalents	406,688	343,523

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

16. Analysis of changes in net debt

	At 1 October 2019	Cash flows	At 30 September 2020
	£	£	£
Cash at bank and in hand	343,523	63,165	406,688
	<u>343,523</u>	<u>63,165</u>	<u>406,688</u>

17. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £12,185 (2019: £9,682).

18. Related party transactions

The Chairman R Froggatt received remuneration for consultancy services during the period of £20,000 (2019: £21,667) in an arrangement approved by both Charity Commission and the Trustees. None of the other trustees received any remuneration during the period. Travel expenses of £395 (2019: £966) were reimbursed to 3 (2019: 2) trustees during the year.

The company purchased professional indemnity insurance for its trustees and officers. The charge for the year was £4,673 (2019: £4,675).

The key management personnel of the charity are trustees including the chairman. Details of their remuneration are set out above.

19. Controlling party

There is no controlling party.