

Company registration number: 03740059  
Charity number: 1075611

TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 SEPTEMBER 2023

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

**MENZIES**  
BRIGHTER THINKING

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# 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)

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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<b>Trustees</b>	M Ballard F Evans R L Froggatt, Executive Chairman N Harries (resigned 12 April 2024) SAGTA J Smith (resigned 8 June 2023) E Tattersdill F Grandison (appointed 1 September 2023)
<b>Company registered number</b>	03740059
<b>Charity registered number</b>	1075611
<b>Registered office</b>	Reading Business Centre Fountain House Queens Walk Reading England RG1 7QF
<b>Company secretary and Managing Director</b>	P Tervet
<b>Chief executive officer</b>	R L Froggatt
<b>Independent auditors</b>	Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
<b>Bankers</b>	Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

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The Trustees present their annual report together with the financial statements of the Company for the 1 October 2022 to 30 September 2023. 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. The detail included in this report includes figures and information for both CL:AIRE and its subsidiary company; CL:AIRE Initiatives Ltd (company number 13628954). For these purposes, the name 'CL:AIRE' is used throughout.

#### **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 Company operates a subsidiary organisation, CL:AIRE Initiatives Ltd (Company number 13628954), which operates with a separate Board of Directors and is a wholly owned subsidiary of CL:AIRE.

The Board of Trustees represents the Members and 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**

To ensure new trustees are able to effectively fulfil their responsibilities they are fully briefed on the companies activities when they start.

##### **Organisational structure and decision making**

Trustees are responsible for setting out the general aims and activities of the charity with day-to-day decisions delegated to management.

##### **Management and Staff Team**

CL:AIRE staff includes a team of sixteen operational and administrative staff (calculated as full-time equivalents). 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 where possible.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 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.

#### 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. 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 and working groups, 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](http://www.claire.co.uk)).

#### Achievements and performance

##### a. Review of activities

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

- Further develop the profile of the Charity.
- Increase membership and industry engagement.
- Increase the use and knowledge of the Definition of Waste: Code of Practice.
- Educate and train key stakeholders.
- Develop a digital strategy.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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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 list 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.

Other profile-raising opportunities were generated from the continuation of its secretariat role for The National Brownfield 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](http://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, raise standards, 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.

CL:AIRE has invested in improvements to its digital offering. A strategy was presented to the Board and work has commenced on improving the digital offering by increasing engagement with users, investing in staff time and development, and working with outside digital agencies to help both develop products and maintain security.

Full details of CL:AIRE projects, initiatives, membership, events, and training courses can be found at [www.claire.co.uk](http://www.claire.co.uk).

#### **Financial review**

##### **a. Going concern**

CL:AIRE has adequate reserves and cash and although it did not generate a surplus on its activities this financial year, the Board increased fees for various cost centres in line with additional costs required to carry out services and activities. The fee increases were reviewed by key industry stakeholders and the Board were satisfied with the financial modelling that shows that the company remains a going concern for at least twelve months from the date of approval of the accounts which have accordingly been prepared on the going concern basis.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 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.

The Group received £1,067,043 (2022 • £1,215,042) unrestricted income during the year. Resources that have been expended are £1,241,860 (2022 • £1,117,666) with -£174,817 (2022 • £97,376) net accumulated income resource remaining.

#### c. Level of Reserves

During the financial period ended 30 September 2023, CL:AIRE's management and Trustees have been proactive in sourcing funds as well as making efficiencies where possible, to enable the Charity to maintain its operations for the foreseeable future.

Grants from external funders are paid through CL:AIRE to institutions regarding 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 of 30 September 2023, the Group had funds of £451,435 as compared to £626,252 at the end of the previous year. After excluding amounts invested in fixed assets, free reserves stood at £376,771 (2022 • £514,595).

For unrestricted reserves, the Charity aims to maintain a minimum of £350,000, which is a sufficient level to meet at least six months' core operating costs. This figure is reviewed annually.

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 by employing a qualified Human Resources manager. 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 manager and viewed and discussed by the Board of Trustees. Statutory financial statements are prepared annually, audited 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.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### **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.

#### **f. Fundraising**

The charitable company does not raise funds from the General Public so is not obliged to follow fundraising regulations and does not report on fundraising practice.

#### **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 they 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.

#### **Directors' responsibilities statement**

The Trustees (who are also directors of Contaminated Land: Applications in Real Environments) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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 charitable company and of the profit or loss of the charitable company for that period.

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

- select suitable accounting policies for the charitable company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

#### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustee has taken all the steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

#### Auditors

Menzies LLP were appointed to fill a casual vacancy and have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

#### 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**

(Chair of Trustees)

Date: 20-Jun-2024

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

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### Opinion

We have audited the financial statements of Contaminated Land: Applications in Real Environments (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 30 September 2023 and of the Group's incoming resources and application of resources, including its 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 and the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS (CONTINUED)

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#### **Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS (CONTINUED)

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#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including UK Companies and Charities Act and employment and tax legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the Company is complying with those legal and regulatory frameworks by making inquiries to management and those responsible for legal and compliance procedures and the company secretary and corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS (CONTINUED)

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Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Challenging assumptions and judgments made by management in its significant accounting estimates; and
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

*Janice Matthews*

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**Janice Matthews FCA (Senior statutory auditor)**

for and on behalf of  
**Menzies LLP**

Chartered Accountants  
Statutory Auditor

Magna House

18-32 London Road

Staines-Upon-Thames

TW18 4BP

Date: 27-Jun-2024

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Charitable activities	3	1,066,999	1,066,999	1,214,776
Investments	4	44	44	266
<b>Total income</b>		<b>1,067,043</b>	<b>1,067,043</b>	<b>1,215,042</b>
<b>Expenditure on:</b>				
Raising funds	5	156,142	156,142	159,950
Charitable activities	6	1,085,718	1,085,718	957,716
<b>Total expenditure</b>		<b>1,241,860</b>	<b>1,241,860</b>	<b>1,117,666</b>
<b>Net movement in funds</b>		<b>(174,817)</b>	<b>(174,817)</b>	<b>97,376</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		626,252	626,252	528,876
Net movement in funds		(174,817)	(174,817)	97,376
<b>Total funds carried forward</b>		<b>451,435</b>	<b>451,435</b>	<b>626,252</b>

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)  
REGISTERED NUMBER: 03740059

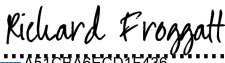
## CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	11	42,284	76,025
Tangible assets	12	32,380	35,532
Investments	13	-	100
		<u>74,664</u>	<u>111,657</u>
<b>Current assets</b>			
Debtors	14	127,144	262,087
Cash at bank and in hand		554,815	760,624
		<u>681,959</u>	<u>1,022,711</u>
Creditors: amounts falling due within one year	15	(305,188)	(508,116)
<b>Net current assets</b>		<u>376,771</u>	<u>514,595</u>
<b>Total assets less current liabilities</b>		<u>451,435</u>	<u>626,252</u>
<b>Total net assets</b>		<u><u>451,435</u></u>	<u><u>626,252</u></u>
<b>Charity funds</b>			
Unrestricted funds		<u>451,435</u>	<u>626,252</u>
<b>Total funds</b>		<u><u>451,435</u></u>	<u><u>626,252</u></u>

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:

DocuSigned by:  
  
 R L Froggatt  
 (Chair of Trustees)  
 Date: 20-Jun-2024

The notes on pages 16 to 30 form part of these financial statements.

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)  
REGISTERED NUMBER: 03740059

## COMPANY STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	11	16,303	28,278
Tangible assets	12	26,332	31,140
Investments	13	100	200
		42,735	59,618
<b>Current assets</b>			
Debtors	14	82,706	142,855
Cash at bank and in hand		472,027	760,624
		554,733	903,479
Creditors: amounts falling due within one year	15	(194,068)	(666,644)
		360,665	236,835
<b>Net current assets</b>		360,665	236,835
<b>Total assets less current liabilities</b>		403,400	296,453
<b>Total net assets</b>		403,400	296,453
<b>Charity funds</b>			
Unrestricted funds		403,400	296,453
<b>Total funds</b>		403,400	296,453

The Company's net movement in funds for the year was £106,947 (2022 - £(232,423)).

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:

DocuSigned by:  
  
 A51CBA8ECCD1F438...  
**R L Froggatt**  
 (Chair of Trustees)  
 Date: 20-Jun-2024

The notes on pages 16 to 30 form part of these financial statements.

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	18	<b>(199,490)</b>	250,961
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		44	266
Purchase of intangible assets		-	(51,620)
Purchase of tangible fixed assets		<b>(6,363)</b>	(31,395)
<b>Net cash used in investing activities</b>		<b>(6,319)</b>	<b>(82,749)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		-	-
<b>Change in cash and cash equivalents in the year</b>		<b>(205,809)</b>	<b>168,212</b>
Cash and cash equivalents at the beginning of the year		<b>760,624</b>	592,412
<b>Cash and cash equivalents at the end of the year</b>	19	<b>554,815</b>	760,624

The notes on pages 16 to 30 form part of these financial statements

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 1. General information

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 Reading Business Centre Fountain House, Queens Walk, Reading, England, RG1 7QF.

#### 2. Accounting policies

##### 2.1 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

##### 2.2 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.

##### 2.3 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 Consolidated 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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 2. Accounting policies (continued)

##### 2.4 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	- 3 years straight line
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##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Fixtures and fittings	- 7 years straight line
Computer equipment	- 5 years straight line

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 2. Accounting policies (continued)

##### 2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

##### 2.8 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.

##### 2.9 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. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

##### 2.10 Financial instruments

The Group 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.

##### 2.11 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight-line basis over the lease term.

##### 2.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

##### 2.13 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 Group 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

(A Company Limited by Guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership Subscriptions	140,762	140,762	131,851
Training Income	121,670	121,670	80,774
Sponsorship Income	-	-	200
Projects and Consultancy Income	108,725	108,725	271,733
Charitable trading fees receivable	693,842	693,842	726,805
Other income from charitable activities	2,000	2,000	3,413
	<u>1,066,999</u>	<u>1,066,999</u>	<u>1,214,776</u>

### 4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	44	44	266
	<u>44</u>	<u>44</u>	<u>266</u>

### 5. Expenditure on raising funds

#### Marketing and promotion expenses

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Marketing and promotion - costs	77,775	77,775	63,915
Marketing and promotion - wages and salaries	78,367	78,367	96,035
	<u>156,142</u>	<u>156,142</u>	<u>159,950</u>

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 6. Analysis of expenditure on charitable activities

##### Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Stimulating regeneration of contaminated land	1,085,718	1,085,718	957,716

#### 7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Stimulating regeneration of contaminated land	830,472	255,246	1,085,718	957,716
<i>Total 2022</i>	<i>687,142</i>	<i>270,574</i>	<i>957,716</i>	

##### Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation and Amortisation	43,257	43,257	37,437
Legal and professional	44,511	44,511	75,454
Office costs	122,208	122,208	108,657
Governance costs	45,270	45,270	49,026
	255,246	255,246	270,574

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 8. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	10,500	7,000
Fees payable to the Company's auditor in respect of:		
The auditing of accounts of the subsidiary of the company	7,750	3,750
Accounting services	6,425	5,850
Taxation compliance services	1,250	750
	<u>10,500</u>	<u>7,000</u>

#### 9. Staff costs

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Wages and salaries	614,190	439,427	227,099	196,693
Social security costs	64,080	49,543	23,091	24,377
Contribution to defined contribution pension schemes	33,515	21,243	15,735	7,655
	<u>711,785</u>	<u>510,213</u>	<u>265,925</u>	<u>228,725</u>

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

	Group 2023 No.	Group 2022 No.	Company 2023 No.	Company 2022 No.
Number of management and administrative staff	16	12	4	5

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £80,001 - £90,000	1	1

The total amount of remuneration paid to key management personnel was £205,914 (2022: £201,328).

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 10. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Company in respect of work carried out as an employee. No amounts have been paid in respect of acting as a Trustee. The value of Trustees' remuneration and other benefits was as follows:

		2023 £	2022 £
N Harries	Remuneration	51,758	50,246
	Pension contributions paid	4,140	4,020
	Other benefits	3,390	2,703

During the year ended 30 September 2023, expenses totalling £6,686 were reimbursed or paid directly to 3 Trustees (2022 - £2,074 to 3 Trustees) for food and travel costs.

#### 11. Intangible assets

##### Group

	Website £
<b>Cost</b>	
At 1 October 2022	105,600
At 30 September 2023	<u>105,600</u>
<b>Amortisation</b>	
At 1 October 2022	29,575
Charge for the year	33,741
At 30 September 2023	<u>63,316</u>
<b>Net book value</b>	
At 30 September 2023	<u>42,284</u>
At 30 September 2022	<u>76,025</u>

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 11. Intangible assets (continued)

##### Company

	Website £
<b>Cost</b>	
At 1 October 2022	40,300
At 30 September 2023	<u>40,300</u>
<b>Amortisation</b>	
At 1 October 2022	12,022
Charge for the year	11,975
At 30 September 2023	<u>23,997</u>
<b>Net book value</b>	
At 30 September 2023	<u>16,303</u>
<i>At 30 September 2022</i>	<u>28,278</u>

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 12. Tangible fixed assets

##### Group

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 October 2022	18,118	27,704	45,822
Additions	-	6,363	6,363
At 30 September 2023	<u>18,118</u>	<u>34,067</u>	<u>52,185</u>
<b>Depreciation</b>			
At 1 October 2022	1,964	8,326	10,290
Charge for the year	2,588	6,927	9,515
At 30 September 2023	<u>4,552</u>	<u>15,253</u>	<u>19,805</u>
<b>Net book value</b>			
At 30 September 2023	<u>13,566</u>	<u>18,814</u>	<u>32,380</u>
At 30 September 2022	<u>16,154</u>	<u>19,378</u>	<u>35,532</u>

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 12. Tangible fixed assets (continued)

##### Company

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 October 2022	18,118	22,525	40,643
Additions	-	3,258	3,258
At 30 September 2023	<u>18,118</u>	<u>25,783</u>	<u>43,901</u>
<b>Depreciation</b>			
At 1 October 2022	1,964	7,539	9,503
Charge for the year	2,588	5,478	8,066
At 30 September 2023	<u>4,552</u>	<u>13,017</u>	<u>17,569</u>
<b>Net book value</b>			
At 30 September 2023	<u>13,566</u>	<u>12,766</u>	<u>26,332</u>
At 30 September 2022	<u>16,154</u>	<u>14,986</u>	<u>31,140</u>

#### 13. Fixed asset investments

##### Company

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 October 2022	100
At 30 September 2023	<u>100</u>

Details of the subsidiary company are found in Note 24.

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 14. Debtors

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
<b>Due within one year</b>				
Trade debtors	62,757	59,390	10,352	59,390
Amounts owed by group undertakings	-	-	55,426	-
Other debtors	-	57,537	-	57,537
Prepayments and accrued income	64,387	145,160	16,928	25,928
	<u>127,144</u>	<u>262,087</u>	<u>82,706</u>	<u>142,855</u>

#### 15. Creditors: Amounts falling due within one year

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Trade creditors	24,543	4,789	23,295	4,789
Amounts owed to group undertakings	-	-	-	530,058
Other taxation and social security	37,594	130,008	15,378	2,765
Other creditors	3,218	2,160	734	2,260
Accruals and deferred income	239,833	371,159	154,661	126,772
	<u>305,188</u>	<u>508,116</u>	<u>194,068</u>	<u>666,644</u>
	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Deferred income at 1 October 2022	285,939	82,865	90,851	82,865
Resources deferred during the year	172,491	285,939	115,836	90,851
Amounts released from previous periods	(285,939)	(82,865)	(90,851)	(82,865)
<b>Deferred income at 30 September 2022</b>	<u>172,491</u>	<u>285,939</u>	<u>115,836</u>	<u>90,851</u>

Deferred income is income received in relation to membership subscriptions, projects and training courses to be held in 2023-2024.

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 16. Summary of funds

##### Summary of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
General funds	626,252	1,067,043	(1,241,860)	451,435

##### Summary of funds - prior year

	<i>Balance at 1 October 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2022 £</i>
General funds	528,876	1,215,042	(1,117,666)	626,252

#### 17. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	32,380	32,380
Intangible fixed assets	42,284	42,284
Current assets	681,959	681,959
Creditors due within one year	(305,188)	(305,188)
<b>Total</b>	<b>451,435</b>	<b>451,435</b>

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 17. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	<i>Endowment funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	35,532	35,532
Intangible fixed assets	-	76,025	76,025
Fixed asset investments	100	-	100
Current assets	-	1,022,711	1,022,711
Creditors due within one year	(100)	(508,016)	(508,116)
<b>Total</b>	<b>-</b>	<b>626,252</b>	<b>626,252</b>

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

	<b>Group 2023 £</b>	<i>Group 2022 £</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(174,817)</b>	97,376
<b>Adjustments for:</b>		
Depreciation charges	<b>9,515</b>	7,862
Amortisation charges	<b>33,741</b>	29,575
Gains/(losses) on investments	-	(266)
Dividends, interests and rents from investments	<b>(44)</b>	2,065
Decrease/(Increase) in debtors	<b>134,943</b>	(83,373)
(Decrease)/Increase in creditors	<b>(202,828)</b>	197,722
<b>Net cash provided by/(used in) operating activities</b>	<b>(199,490)</b>	250,961

#### 19. Analysis of cash and cash equivalents

	<b>Group 2023 £</b>	<i>Group 2022 £</i>
Cash in hand	<b>554,815</b>	760,624
<b>Total cash and cash equivalents</b>	<b>554,815</b>	760,624

# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 20. Analysis of changes in net debt

	At 1 October 2022 £	Cash flows £	At 30 September 2023 £
Cash at bank and in hand	760,624	(205,809)	554,815
	<u>760,624</u>	<u>(205,809)</u>	<u>554,815</u>

#### 21. Operating lease commitments

At 30 September 2023 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Not later than 1 year	-	26,402	-	26,402
Later than 1 year and not later than 5 years	-	5,528	-	5,528
	<u>-</u>	<u>31,930</u>	<u>-</u>	<u>31,930</u>

#### 22. Related party transactions

The Chairman R Froggatt received remuneration for consultancy services during the period of £40,000 (2022: £40,000) in an arrangement approved by both Charity Commission and the Trustees.

The company purchased professional indemnity insurance for its trustees and officers.

At the year end, £55,426 was owed by CL:AIRE Initiatives Limited, the charity's subsidiary company (2022: £530,058 was owed to CL:AIRE Initiatives Limited).

#### 23. Controlling party

The charity is under the control of the Board of Trustees.

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# CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

## (A Company Limited by Guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 24. Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
CL:AIRE Initiatives Ltd	13628954	Reading Business Centre Fountain House, Queens Walk, Reading, England, RG1 7QF	Operating Definition of Waste Code of Practice programme
Class of shares	Holding	Included in consolidation	
Ordinary	100%	Yes	

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
CL:AIRE Initiatives Ltd	799,690	751,700	47,990	48,135