

**Registered number: 03740059**  
**Charity number: 1075611**

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

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>Trustees</b>	M J Ballard F Evans R L Froggatt, Executive Chairman F K Grandison E L Tattersdill (resigned 15 April 2025) SAGTA N Harries (resigned 12 April 2024)
<b>Company registered number</b>	03740059
<b>Charity registered number</b>	1075611
<b>Registered office</b>	Reading Business Centre Foundation House Queens Walk Reading RG1 7QF
<b>Company secretary</b>	P Tervet
<b>Chief executive officer</b>	R L Froggatt
<b>Independent auditors</b>	James Cowper Kreston Audit Chartered Accountants and Statutory Auditor Reading Bridge House George Street Reading Berkshire RG1 8LS
<b>Bankers</b>	Co-Operative Bank 1 Balloon Street Manchester N60 4EP

## **CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS**

### **(A Company Limited by Guarantee)**

#### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The Trustees present their annual report together with the financial statements of the Company for the year 1 October 2023 to 30 September 2024. 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 resolution 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 they are often already familiar with the issues surrounding the Charity and the work the Charity performs.

##### **Policies adopted for the induction and training of Trustees**

To ensure new trustees can effectively fulfil their responsibilities they are briefed on the company's activities when they start. New Trustees are also reminded of their duties and responsibilities by providing Commission guidance from the Charity Commission as a part of the induction process. Having undertaken a governance review in late 2024, specific training for Trustees will be identified and offered as a part of their induction in future.

##### **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 13 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 management and approved by the Board as a part of the budget process. 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.

##### **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. This group gives their time voluntarily to CL:AIRE.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**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 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 several 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.

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 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](http://www.claire.co.uk/landforum).

CLAIRE 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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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 construction 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. Work to further strengthen the digital infrastructure and create a better experience for its users has been ongoing. Much of this work has been planning how to bring all of CL:AIRE's digital systems and databases together to make efficiencies, improve security and enhance the user experience. Engagement with users increased throughout the year, and investment was made in increasing the number of IT staff to support this work.

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**

The company has adequate reserves and cash and generated a healthy 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.

### **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 £1,379,575 (2023: £1,067,043) unrestricted income during the year. Resources that have been expended are £1,224,751 (2023: £1,241,860) with £154,824 (2023: (£174,817)) net accumulated income resource remaining.

### **c. Level of Reserves**

During the financial period ended 30 September 2024, 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 2024, the Group had funds of £606,259, as compared to £451,435 at the end of the

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

previous year. After excluding amounts invested in fixed assets, free reserves stood at £565,286 (2023 • £376,771).

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 James Cowper Kreston, 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.

**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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.

**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.

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**

James Cowper Kreston have been appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**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:



Richard Froggatt 19 Jun 2025 11:03:56 BST (UTC +1)

**R L Froggatt**

Chair of Trustees

Date: 19 June 2025

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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 Group and the Company and of their incoming resources and application of resources, including their 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 Group will continue in business.

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

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



Richard Froggatt 19 Jun 2025 11:03:56 BST (UTC +1)

**R L Froggatt**

Chair of Trustees

Date: 19 June 2025

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

**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 2024 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 2024 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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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS (CONTINUED)**

**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.

**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.

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

**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.

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.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

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.

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

**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.



**Darren O'Connor BSc(Hons) FCCA ACA (Senior Statutory Auditor)**

for and on behalf of

**James Cowper Kreston Audit**

Chartered Accountants and Statutory Auditor

Reading Bridge House

George Street

Reading

Berkshire

RG1 8LS

Date: 26th June 2025

**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 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Charitable activities	3	355,978	355,978	267,309
Other trading activities	4	1,023,444	1,023,444	799,690
Investments	5	153	153	44
<b>Total income</b>		<u>1,379,575</u>	<u>1,379,575</u>	<u>1,067,043</u>
<b>Expenditure on:</b>				
Raising funds	6	715,938	715,938	751,701
Charitable activities	7	508,813	508,813	490,159
<b>Total expenditure</b>		<u>1,224,751</u>	<u>1,224,751</u>	<u>1,241,860</u>
<b>Net movement in funds</b>		<u>154,824</u>	<u>154,824</u>	<u>(174,817)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		451,435	451,435	626,252
Net movement in funds		154,824	154,824	(174,817)
<b>Total funds carried forward</b>		<u>606,259</u>	<u>606,259</u>	<u>451,435</u>

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

The notes on pages 18 to 34 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 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	12	12,603	42,284
Tangible assets	13	28,370	32,380
		<u>40,973</u>	<u>74,664</u>
<b>Current assets</b>			
Debtors	15	161,594	127,144
Cash at bank and in hand		723,829	554,815
		<u>885,423</u>	<u>681,959</u>
Creditors: amounts falling due within one year	16	(320,137)	(305,188)
<b>Net current assets</b>		<u>565,286</u>	<u>376,771</u>
<b>Total assets less current liabilities</b>		<u>606,259</u>	<u>451,435</u>
<b>Total net assets</b>		<u>606,259</u>	<u>451,435</u>
<b>Charity funds</b>			
Unrestricted funds			
General funds	17	606,259	451,435
Total unrestricted funds	17	<u>606,259</u>	<u>451,435</u>
<b>Total funds</b>		<u>606,259</u>	<u>451,435</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:

  
Richard Froggatt 19 Jun 2025 11:03:56 BST (UTC +1)

**R L Froggatt**

Chair of Trustees

Date: 19 June 2025

The notes on pages 18 to 34 form part of these financial statements.

**CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS****(A Company Limited by Guarantee)****REGISTERED NUMBER: 03740059****COMPANY BALANCE SHEET  
AS AT 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	12	8,389	16,303
Tangible assets	13	21,106	26,332
Investments	14	100	100
		<u>29,595</u>	<u>42,735</u>
<b>Current assets</b>			
Debtors	15	73,343	82,706
Cash at bank and in hand		397,680	472,027
		<u>471,023</u>	<u>554,733</u>
Creditors: amounts falling due within one year	16	(202,814)	(194,068)
		<u>268,209</u>	<u>360,665</u>
<b>Total assets less current liabilities</b>		<u>297,804</u>	<u>403,400</u>
<b>Total net assets</b>		<u>297,804</u>	<u>403,400</u>
<b>Charity funds</b>			
Unrestricted funds			
General funds	17	297,804	403,400
Total unrestricted funds	17	<u>297,804</u>	<u>403,400</u>
<b>Total funds</b>		<u>297,804</u>	<u>403,400</u>

The Company's net movement in funds for the year was £(105,596) (2023 - £106,948).

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.

**CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 03740059**

**COMPANY BALANCE SHEET (CONTINUED)**  
**AS AT 30 SEPTEMBER 2024**

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



Richard Froggatt 19 Jun 2025 11:03:56 BST (UTC +1)

**R L Froggatt**

Chair of Trustees

Date: 19 June 2025

The notes on pages 18 to 34 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 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>179,846</b>	(199,490)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>153</b>	44
Purchase of intangible assets	<b>(6,085)</b>	-
Purchase of tangible fixed assets	<b>(4,900)</b>	(6,363)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(10,832)</b>	<b>(6,319)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>169,014</b>	<b>(205,809)</b>
Cash and cash equivalents at the beginning of the year	<b>554,815</b>	760,624
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>723,829</b>	554,815
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 34 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 2024**

**1. General information**

Contaminated Land: Applications in Real Environments is a private company, limited by guarantee, incorporated in England and Wales. The registered office is Reading Business Centre, Fountain House, Queens Walk, Reading, 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 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 service is provided. Amounts received in respect of future periods is carried forward 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.

**2.3 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees names 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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**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 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 Research and development**

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Consolidated Statement of Financial Activities.

**2.6 Interest receivable**

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

**2.7 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 bases:

Development expenditure	-	3 year straight line
Website	-	3 years straight line

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**2. Accounting policies (continued)**

**2.8 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

**2.9 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.

**2.10 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.

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**2. Accounting policies (continued)**

**2.13 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.

**2.14 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.

**2.15 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.

**3. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Training income	103,938	<b>103,938</b>	76,424
Projects and consultancy income	108,361	<b>108,361</b>	63,716
Other income from charitable activities	1,125	<b>1,125</b>	2,000
Membership subscriptions	121,558	<b>121,558</b>	108,959
Charitable trading fees receivable	20,996	<b>20,996</b>	16,210
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	355,978	<b>355,978</b>	267,309
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
Total 2023	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	267,309	267,309	
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**4. Income from other trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Charitable trading subsidiary income	1,023,444	<b>1,023,444</b>	799,690
	<u>1,023,444</u>	<u>1,023,444</u>	<u>799,690</u>
Total 2023	799,690	799,690	
	<u>799,690</u>	<u>799,690</u>	

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Investment income	153	<b>153</b>	44
	<u>153</u>	<u>153</u>	<u>44</u>
Total 2023	44	44	
	<u>44</u>	<u>44</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**6. Expenditure on raising funds**

**Other trading expenses**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Direct costs	9,330	<b>9,330</b>	30,598
Administration expenses	222,515	<b>222,515</b>	253,477
Direct staff costs	178,503	<b>178,503</b>	247,162
Administration staff costs	282,042	<b>282,042</b>	198,698
Depreciation and amortisation	23,548	<b>23,548</b>	21,766
	<u>715,938</u>	<u><b>715,938</b></u>	<u>751,701</u>
Total 2023	<u>751,701</u>	<u>751,701</u>	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Stimulating regeneration of contaminated land	508,813	<b>508,813</b>	490,159
	<u>490,159</u>	<u><b>490,159</b></u>	
Total 2023	<u>490,159</u>	<u>490,159</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Stimulating regeneration of contaminated land	439,866	68,947	<b>508,813</b>	490,159
Total 2023	414,859	75,300	490,159	

**Analysis of support costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Depreciation	21,128	<b>21,128</b>	20,041
Office costs	28,408	<b>28,408</b>	37,358
Governance costs	19,411	<b>19,411</b>	17,901
	68,947	<b>68,947</b>	75,300
Total 2023	75,300	75,300	

**9. Auditors' remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the Company's auditor for the audit of the Company's annual accounts	<b>12,000</b>	10,500
Fees payable to the Company's auditor in respect of:		
The auditing of accounts of the subsidiary of the company	<b>9,500</b>	7,750
Taxation compliance services	<b>1,500</b>	1,205

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**10. Staff costs**

	<b>Group 2024</b>	Group 2023	<b>Company 2024</b>	Company 2023
	£	£	£	£
Wages and salaries	<b>644,793</b>	614,190	<b>244,236</b>	227,099
Social security costs	<b>68,165</b>	64,080	<b>27,013</b>	23,091
Contribution to defined contribution pension schemes	<b>35,036</b>	33,515	<b>16,200</b>	15,735
	<b><u>747,994</u></b>	<u>711,785</u>	<b><u>287,449</u></b>	<u>265,925</u>

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

	<b>Group 2024</b>	Group 2023	<b>Company 2024</b>	Company 2023
	No.	No.	No.	No.
Employees	<b>18</b>	16	<b>5</b>	4

The average headcount expressed as full-time equivalents was:

	<b>Group 2024</b>	Group 2023	<b>Company 2024</b>	Company 2023
	No.	No.	No.	No.
Employees	<b>13</b>	14	<b>4</b>	4

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

	<b>Group 2024</b>	Group 2023
	No.	No.
In the band £60,001 - £70,000	<b>1</b>	-
In the band £80,001 - £90,000	-	1
In the band £100,001 - £110,000	<b>1</b>	-

The total amount of remuneration paid to key management personnel was £182,877 (2023: £205,914).

**11. Trustees' remuneration and expenses**

		<b>2024</b>	2023
		£	£
N Harries	Remuneration	<b>34,218</b>	51,758
	Pension contributions paid	<b>2,737</b>	4,140
	Other benefits	<b>3,989</b>	3,390

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**11. Trustees' remuneration and expenses (continued)**

During the year ended 30 September 2024, expenses totalling £3,249 were reimbursed or paid directly to 3 Trustees (2023 - £6,686 to 3 Trustees) for food and travel costs.

**12. Intangible assets**

**Group**

	Develop- ment £	Website £	Total £
<b>Cost</b>			
At 1 October 2023	-	105,600	105,600
Additions	4,900	-	4,900
At 30 September 2024	<u>4,900</u>	<u>105,600</u>	<u>110,500</u>
<b>Amortisation</b>			
At 1 October 2023	-	63,316	63,316
Charge for the year	839	33,742	34,581
At 30 September 2024	<u>839</u>	<u>97,058</u>	<u>97,897</u>
<b>Net book value</b>			
At 30 September 2024	<u>4,061</u>	<u>8,542</u>	<u>12,603</u>
At 30 September 2023	<u>-</u>	<u>42,284</u>	<u>42,284</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**12. Intangible assets (continued)**

**Company**

	Develop- ment £	Website £	Total £
<b>Cost</b>			
At 1 October 2023	-	40,300	40,300
Additions	4,900	-	4,900
At 30 September 2024	<u>4,900</u>	<u>40,300</u>	<u>45,200</u>
<b>Amortisation</b>			
At 1 October 2023	-	23,997	23,997
Charge for the year	839	11,975	12,814
At 30 September 2024	<u>839</u>	<u>35,972</u>	<u>36,811</u>
<b>Net book value</b>			
At 30 September 2024	<u><u>4,061</u></u>	<u><u>4,328</u></u>	<u><u>8,389</u></u>
At 30 September 2023	<u><u>-</u></u>	<u><u>16,303</u></u>	<u><u>16,303</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**13. Tangible fixed assets**

**Group**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 October 2023	18,118	34,067	52,185
Additions	-	6,085	6,085
At 30 September 2024	<u>18,118</u>	<u>40,152</u>	<u>58,270</u>
<b>Depreciation</b>			
At 1 October 2023	4,552	15,253	19,805
Charge for the year	2,588	7,507	10,095
At 30 September 2024	<u>7,140</u>	<u>22,760</u>	<u>29,900</u>
<b>Net book value</b>			
At 30 September 2024	<u>10,978</u>	<u>17,392</u>	<u>28,370</u>
At 30 September 2023	<u>13,566</u>	<u>18,814</u>	<u>32,380</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**13. Tangible fixed assets (continued)**

**Company**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 October 2023	18,118	25,783	43,901
Additions	-	3,088	3,088
At 30 September 2024	<u>18,118</u>	<u>28,871</u>	<u>46,989</u>
<b>Depreciation</b>			
At 1 October 2023	4,552	13,017	17,569
Charge for the year	2,588	5,726	8,314
At 30 September 2024	<u>7,140</u>	<u>18,743</u>	<u>25,883</u>
<b>Net book value</b>			
At 30 September 2024	<u>10,978</u>	<u>10,128</u>	<u>21,106</u>
At 30 September 2023	<u>13,566</u>	<u>12,766</u>	<u>26,332</u>

**14. Fixed asset investments**

<b>Company</b>	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 October 2023	100
At 30 September 2024	<u>100</u>
<b>Net book value</b>	
At 30 September 2024	<u>100</u>
At 30 September 2023	<u>100</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**15. Debtors**

	<b>Group 2024 £</b>	Group 2023 £	<b>Company 2024 £</b>	Company 2023 £
<b>Due within one year</b>				
Trade debtors	111,920	62,757	18,689	10,352
Amounts owed by group undertakings	-	-	16,850	55,426
Prepayments and accrued income	49,674	64,387	37,804	16,928
	<u>161,594</u>	<u>127,144</u>	<u>73,343</u>	<u>82,706</u>

**16. Creditors: Amounts falling due within one year**

	<b>Group 2024 £</b>	Group 2023 £	<b>Company 2024 £</b>	Company 2023 £
Trade creditors	40,723	24,543	24,750	23,295
Other taxation and social security	67,046	37,594	12,307	15,378
Other creditors	4,384	3,218	1,274	734
Accruals and deferred income	207,984	239,833	164,483	154,661
	<u>320,137</u>	<u>305,188</u>	<u>202,814</u>	<u>194,068</u>

	<b>Group 2024 £</b>	Group 2023 £	<b>Company 2024 £</b>	Company 2023 £
Deferred income at 1 October 2023	172,491	285,939	115,836	90,851
Resources deferred during the year	144,340	172,491	124,972	115,836
Amounts released from previous periods	(172,491)	(285,939)	(115,836)	(90,851)
<b>Deferred income at 30 September 2024</b>	<u>144,340</u>	<u>172,491</u>	<u>124,972</u>	<u>115,836</u>

Deferred income is income received in relation to membership subscriptions, projects and training courses to be held in 2024/25.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
<b>Unrestricted funds</b>				
General funds	451,435	1,379,575	(1,224,751)	606,259

**Statement of funds - prior year**

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

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
General funds	451,435	1,379,575	(1,224,751)	606,259

**Summary of funds - prior 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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
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**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	28,370	<b>28,370</b>
Intangible fixed assets	12,603	<b>12,603</b>
Current assets	885,423	<b>885,423</b>
Creditors due within one year	(320,137)	<b>(320,137)</b>
	<hr/>	<hr/>
<b>Total</b>	<b>606,259</b>	<b>606,259</b>
	<hr/> <hr/>	<hr/> <hr/>

**Analysis of net assets between funds - prior period**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
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)
	<hr/>	<hr/>
<b>Total</b>	<b>451,435</b>	<b>451,435</b>
	<hr/> <hr/>	<hr/> <hr/>

**CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	Group 2024 £	Group 2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<b>154,824</b>	(174,817)
<b>Adjustments for:</b>		
Depreciation charges	<b>10,095</b>	9,515
Amortisation charges	<b>34,581</b>	33,741
Dividends, interests and rents from investments	<b>(153)</b>	(44)
Decrease/(increase) in debtors	<b>(34,450)</b>	134,943
Increase/(decrease) in creditors	<b>14,949</b>	(202,828)
<b>Net cash provided by/(used in) operating activities</b>	<b>179,846</b>	(199,490)

**21. Analysis of cash and cash equivalents**

	Group 2024 £	Group 2023 £
Cash in hand	<b>723,829</b>	554,815
<b>Total cash and cash equivalents</b>	<b>723,829</b>	554,815

**22. Analysis of changes in net debt**

	At 1 October 2023 £	Cash flows £	At 30 September 2024 £
Cash at bank and in hand	<b>554,815</b>	<b>169,014</b>	<b>723,829</b>
	<b>554,815</b>	<b>169,014</b>	<b>723,829</b>

**23. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £35,036 (2023: £33,515). Contributions totalling £3,399 (2023: £3,218) were payable to the fund at the balance sheet date and are included in creditors.

**CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**24. Related party transactions**

The Chairman R Froggatt received remuneration for consultancy services during the year of £40,000 (2023: £40,000) in an arrangement approved by both Charity Commission and the Trustees.

The Company is exempt from disclosing related party transactions with other 100% owned members of the Group headed by Contaminated Land: Applications in Real Environments by virtue of FRS 102 section 33.1A.

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

**25. Controlling party**

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

**26. Principal subsidiaries**

The following was a subsidiary undertaking of the Company:

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

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss) for the year £</b>	<b>Net assets £</b>
C:LAIRE Initiatives Ltd	<b>1,023,444</b>	<b>715,938</b>	<b>307,506</b>	<b>308,555</b>