



## **UNAUDITED ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

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Registered Charity number 1089668

Company registration number 03605584

# **CARYMOOR ENVIRONMENTAL TRUST**

## **TRUSTEES' REPORT**

### **YEAR ENDED 31 MARCH 2019**

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document of the trust is the Memorandum and Articles of Association.

The charity is constituted as a company limited by guarantee.

The charity registration number is 1089668. The company registration number is 3605584.

The names of all the trustees of the charity at the year end and on the date the report was approved were:

Christina Kennedy - Chair of Trustees  
Susan Boyce  
Dan Cooke  
Les Greaves  
Katy Menday  
John Parry  
Jonathan Pring  
Caroline Sharley  
Richard Waller

The company secretary is Christina Kennedy.

The method of appointment or election of trustees to this charity is as follows: A prospective trustee is invited to serve in recognition of their ability to contribute to the success and development of the trust, being proposed by an existing trustee. Their curriculum vitae is then considered by a meeting of the trustees. The new trustee is then formally invited to serve by the Chairman of Trustees. Upon acceptance, the trustee is duly appointed against signature, in accordance with the charity's Memorandum and Articles of Association, 3(b).

The principal office and registered office of the company is:  
Dimmer Lane, Castle Cary, Somerset, BA7 7NR.

The names and addresses of other relevant organisations are as follows:

Accountants: Max Foote Associates Limited, 2 Bailey Hill, Castle Cary, Somerset, BA7 7AD.

Solicitors: Bartlett Gooding & Weelen, 57 High Street, Shepton Mallet, Somerset, BA4 5AQ.

The charity's Memorandum and Articles of Association were approved by the charity commission at the time of registration and incorporate any and all restrictions called for by that body prior to registration.

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# **CARYMOOR ENVIRONMENTAL TRUST**

## **TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2019**

Continued .../

A summary of specific investment powers and their authority is contained within the Memorandum and Articles of Association, 10 (1).

The trustees have been authorised by the charity commission to take advantage of dispensation from disclosure of the description 'Limited' in the company name.

The charity's objects are to promote the protection, preservation and improvement of the natural environment for the benefit of the public and to advance the education of the public in all environmental and ecological matters by the provision of an educational centre in Dimmer and in particular:

a) to establish, or secure the establishment of, for the benefit of the public (which term shall include individuals, commercial concerns, public bodies and every other type of entity or organisation) a centre in Dimmer to be known as Carymoor Environmental Trust ("Centre") to advance, foster and increase public knowledge, education and awareness of and interest in all matters concerning environmental and ecological issues ("Environmental Issues") and to arrange or provide for or join in arranging and providing for:

- i) research facilities;
- ii) educational and information resources, facilities and displays;
- iii) exhibitions, conferences, training courses, attractions, meetings, lectures, classes and seminars in each case connected with Environmental Issues; and
- iv) to provide a public forum or meeting place for those visiting or making use of the Centre together with ancillary recreational and refreshment facilities.

b) to maintain and promote the Centre and its objectives and facilities whether alone or in conjunction with others for the benefit of the public.

c) to promote, support, encourage and facilitate projects and developments which will produce benefits for the public through their approach to Environmental Issues; and

d) to advance public education in all aspects of sustainability including, without limitation, resource and energy use, waste, ecology, health, technology, agriculture and biodiversity.

The trustees have an organisational risk assessment and the trustees and Chief Executive are actively managing the high risk areas.

An induction programme is carried out for new trustees to allow them to meet staff members and discuss their work, introduce the roles of the committees and advisory groups and understand their roles and responsibilities as members of the Board of Trustees.

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

## **Objectives and Activities**

Carymoor is an environmental education and nature conservation charity. We aim to enrich people's lives by providing outstanding outdoor learning opportunities at our unique nature reserve. We want our visitors to be inspired to live more sustainably and to feel connected to the natural world.

Carymoor has identified principle objectives for each of its four key work areas.

### **Formal Education**

- To provide an education programme that encourages environmental responsibility and the desire to help create a sustainable future.
- To establish Carymoor as the centre of excellence for sustainability education and training for Somerset and the wider region.

### **Sustainability and Biodiversity**

- To develop a centre, rich in positive environmental messages, that are used as a resource for education and engagement.
- To provide practical solutions to allow individuals, communities and businesses to understand, adapt and respond to the effects of climate change.

### **Widening Participation and Engagement**

- To deliver inclusive lifelong learning through engagement and participation.
- To provide volunteering opportunities that impact positively on both the individual and the environment.

### **Management and Compliance**

- To regularly evaluate and review all work in line with current best practice.
- To develop financially sustainable work programmes.
- To maintain good governance and work within the charitable objects of the Trust.
- To ensure legal compliance in all areas of work

Visitors can experience nature first-hand at our inspirational reserve which is a haven for wildlife of all kinds. The nature on our site is contrasted with the nearby working landfill site - an eye opener for all ages - to bring home the importance of waste reduction, reuse and recycling. Our talented and enthusiastic team make learning about sustainability exciting and our unique site offers a wealth of environmental education potential. Our welcoming visitor centre and surroundings have lots of sustainable features – solar panels, a strawbale house, a roundhouse and a beautiful sensory garden.

Volunteers play a key role in all Carymoor's activities from marketing and education to practical conservation and wildlife recording. We are hugely grateful for their support and for the huge contribution they make to Carymoor's work.

We owe a particular debt of gratitude to Viridor, our key sponsor, with whom we have a 5-year sponsorship agreement which runs until March 2022. Their sponsorship currently subsidises Carymoor's work, enabling the charity to offer its services at a lower cost, making them available to a wider range of the community. Without this support, the full cost of Carymoor's education services would be prohibitive for some schools. We are pleased to share our activities for the year in this annual report.

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

**Education:**

It has never been more important for individuals and communities to take action and to protect and enhance the environment. Carymoor is committed to encouraging the schools and community groups we work with to waste less, save resources and recycle more. Environmental education is our key activity and during 2018-18 there were some exciting developments.

- We have seen an excellent increase in the numbers of schools coming to Carymoor. Over the 2018-19 financial year there were 110 school and group visits with 3901 visitors coming to Carymoor (up from 3005 in 2017-18). Together with outreach visits (not including the Schools Against Waste project) this brought in £34,198 (up 22.6% from £27,889 in 2017-18).
- 18 outreach visits were made to schools reaching another 1476 children.
- From February 2018 Carymoor has been delivered the Schools Against Waste project, working in partnership with Somerset Waste Partnership. A total of 115 visits have been carried out since February 2018. Over 17,000 children have attended an assembly and almost 7000 have attended a workshop. This vital partnership project has given Carymoor a fantastic reach to schools and communities across Somerset and we have made connections with new schools who are keen to extend their learning at Carymoor. The feedback from the project has been excellent and we have been excited to see the action schools have taken following a visit.

**“Your enthusiasm is infectious and the children gained so much from your visit. It has also inspired the teacher who leads the school council to do some work on sustainability with them. My own children told me all about what they had learnt from your assembly when I got home last night so the message was strong!”**

**Norton Fitzwarren Primary, Nov 2018**



**“All of KS1 have begun to put their food waste into a compost bin and therefore no food waste is going into the refuse bins. Children have taken information home and discussed their learning with the adults at home. Our school Eco Warriors are working on future projects to promote reducing and recycling waste across the whole school following Gary's assembly to the school.” Staplegrove Primary, March 2019**

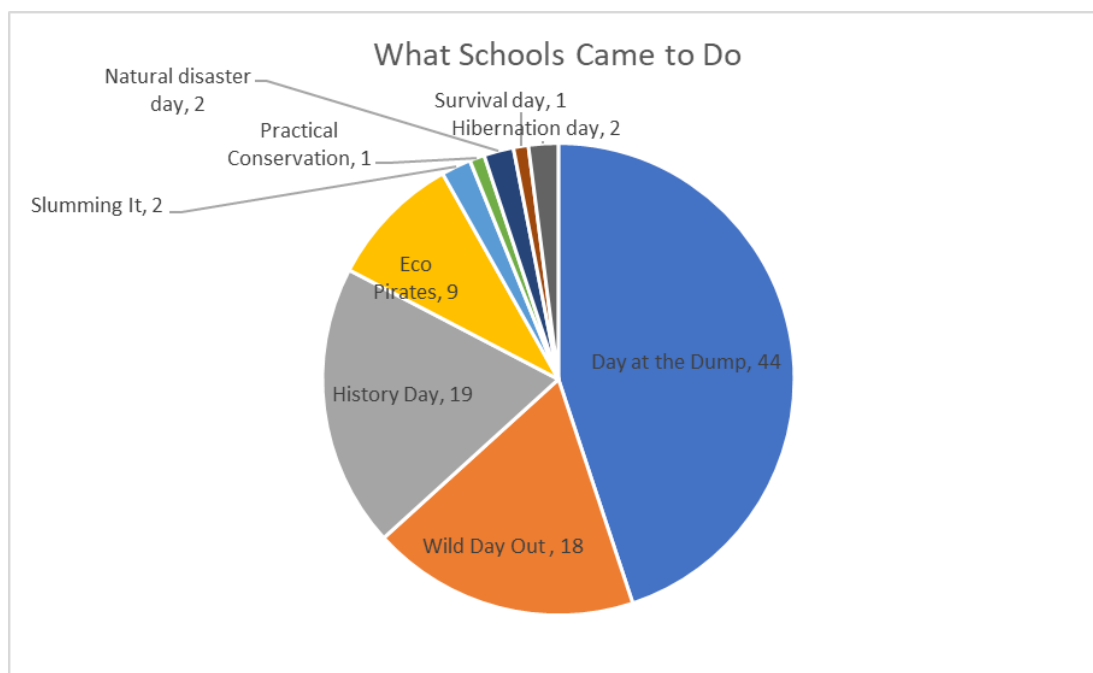
**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

- We have increased the amount of work we do with children and students from special schools and specialist colleges. Mountjoy School bring a group of children to us every week who have a range of physical and learning disabilities. These students have undertaken a broad range of activities at Carymoor, designed to boost their physical and mental wellbeing. We also work with students from Farleigh College and Newbury Manor School who bring 16-21 year olds to us, most of whom suffer from Autism, pervasive development disorder or Asperger Syndrome. We provide outdoor learning experiences that develop skills and confidence that will give their students more opportunities for future employment and volunteering opportunities. From January 2019 we have also ran an NVQ horticulture qualification with a student from Farleigh College.

**“I am writing to express my thanks and appreciation for giving our students the opportunity of having a work placement with you. During their time with you they have gained invaluable employability skills. They have gained confidence, developed their understanding of working as part of a team and also have a better understanding of environmental issues. They have expressed how welcoming and supportive your team have been in making them feel part of the organisation.”**

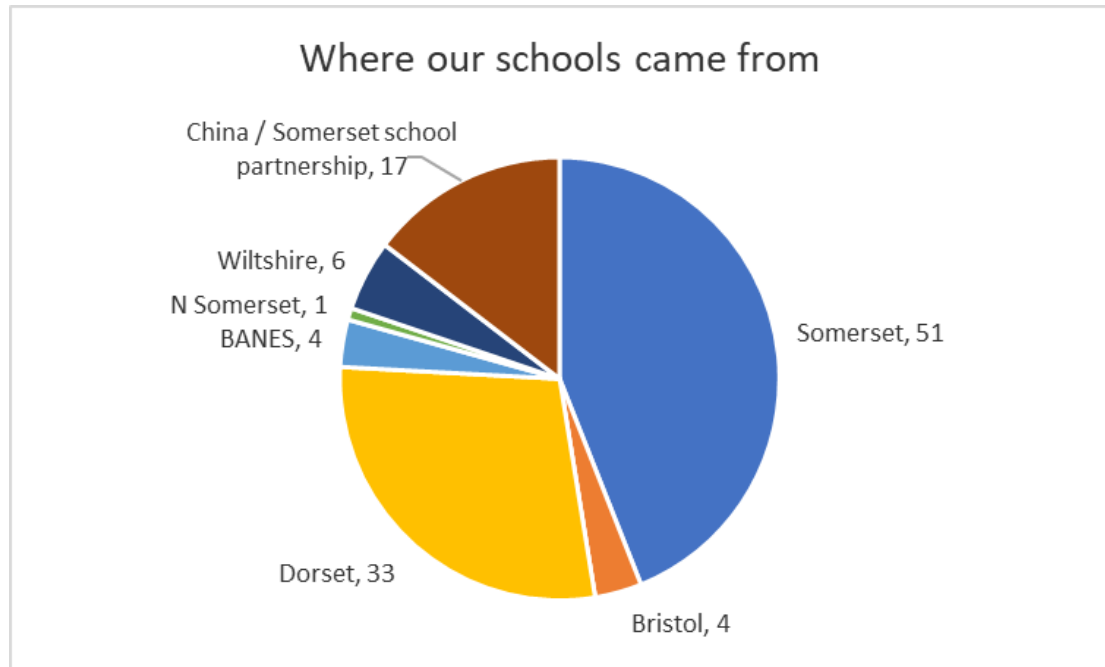
**Caroline Scott, Head of Farleigh College**



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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

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### **Community:**

Carymoor has continued to offer a range of services to the local community, including activity days for local families, volunteering opportunities, courses and environmental communications work for the Somerset local authorities.

- We once again ran our popular Go Wild holiday activity days for children aged between 7 and 11. These days enable children to undertake a week long environmental programme that culminates in winning a John Muir Award. Additional days were run in April and January and 39 children have attended in total.

**“We are extremely lucky to have Carymoor right on our doorstep. The team you have working there are always so friendly and welcoming. It's great that you are able to inspire and educate so many children to appreciate and enjoy the nature around them. As a family we would like to thank you and the team for everything you do, we have all thoroughly enjoyed all of our visits over the years.” The Jeffery family, Aug 2018**

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../



- The education team ran a series of wildlife-themed family activity days throughout August including Meadows and Minibeasts, Woodland Survival Day, Pond & Pirate Day and Viking Experience.
- For the first time, Carymoor ran a family camping event, 'A Night Under the Stars', which took place on 1<sup>st</sup> and 2<sup>nd</sup> September and was attended by 18 people (5 families).
- We are keen to extend our volunteering opportunities to more of the community. We have worked with the organisation Volunteer Makers to develop our website to make it easier for people to volunteer and support Carymoor, whether that is a small task such as sharing a social media post through to regularly volunteering with our Tuesday conservation group.

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../



- We have continued to provide adult and family learning courses thanks to funding from SS&L (Somerset Skills and Learning). This important link enables us to promote traditional rural skills that are in decline and to offer free opportunities to individuals who may be rurally isolated and low-skilled. We are also able to use our inspirational site as a place for families to experience nature and for parents to improve their self-confidence learning outdoors with their children. During the financial year 62 adult learners and 50 children attended these courses, ranging from hedgelaying and coppicing courses, through to family learning days.

**“We had an amazing day at Carymoor yesterday for the Feathered Friends day. It was well organised, the children were engaged throughout, great staff and an amazing environment. My daughter hasn’t stopped talking about it and can’t wait to return!”**  
**Attendee from family learning day, Feb 19**

- We again ran our Green Workout course in the spring of 2019, aimed at improving the physical health and wellbeing of our learners. 7 learners attended the course over 5 consecutive Tuesdays, learning a range of conservation skills. 3 learners have become regular volunteers at Carymoor since undertaking the course which was a key aim of the course.

**“I particularly enjoyed working with others in an outdoor environment and learning something new.”**  
**“I enjoyed working with a like-minded group and being able to work at my own pace.”**  
**Feedback from attendees, March 2019**

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

- We owe a great debt of thanks to our volunteer team who once again have supported Carymoor across all our activities. We simply could not achieve what we do without them. During 2018-19 volunteers contributed 360 days of time to Carymoor or 2700 hours. The Office for National Statistics puts a figure of £14 per hour on volunteer's time meaning our volunteers have contributed the equivalent of £37.7k of time to us during the year.
- We were delighted and proud to be chosen as Hauser and Wirth Somerset's charity of the year in July 2018. Donations from visitors to Hauser and Wirth will go to Carymoor until June 2019. Staff attended the Hauser and Wirth summer party event and Pumpkin Festival, engaging with hundreds of local families. We are so grateful to Hauser and Wirth for their support and for highlighting Carymoor's work to their visitors. Over the year Hauser and Wirth has donated £16,616 to Carymoor. We have used these funds for a range of improvements, including a new covered story circle, a sculpture memorial for our founder Hamish Craig and staff training. We are also intending to purchase new conservation equipment, something that is challenging to raise funds for elsewhere.
- Briers, the gardening company based in Wincanton, have donated £650 worth of gloves and other gardening equipment to Carymoor. We are very grateful to them for this kind support which will be enjoyed by so many of our visitors.

## **Conservation:**

The staff and volunteer team continue to manage our site to maximise its benefits for biodiversity and to provide a unique education resource to our many visitors. We are grateful to our wildlife recording volunteers and conservation partners for their assistance in managing our site. We have continued to work towards the objectives of our land management plan which was drawn up in 2016. This sets objectives for our nature reserve in line with our Biodiversity Benchmark award with the aim of improving our site for wildlife.

- We are grateful to the D'Oyly Carte Charitable Trust who provided us with a grant of £3000 to improve our hedges. In January 2019 we planted 1600 hedge plants to gap up the hedgerows on our nature reserve. In other areas of the nature reserve on the capped landfill, we have begun to lay the hedges, and we want our site to become an exemplar site for hedge management.
- A pair of Great Crested Newts were found on site near the Long Pond on 25<sup>th</sup> January.
- We are grateful once again to Somerset Ornithological Society who donated the seed to plant our bird forage crop in Upper Dauncey field. Thanks also to RH Targett and Sons who carried out the cultivating and planting work for no charge. Numbers of farmland birds in the UK have halved since intensive agriculture started in the 1960s. By planting this crop, we are helping to sustain over-wintering birds at Carymoor.
- Regular wildlife recording has continued for butterflies, bees, reptiles, plants and birds. We are very grateful to our volunteer team who carry out this work and whose expertise is so valuable to us.
- We were fortunate enough to have a new volunteer to take on our reptile monitoring from April 2018. We set out an extended range of refuge mats to cover the whole site over the winter and monitoring began in April. We have the target of expanding the range of the slow worm and grass snake on the site by 10% by 2020 and have exceeded this target, helped by releasing 30 slow worms translocated from a nearby development site, near our wetland area in autumn 2018.

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

- We were also fortunate to take on a new bird recorder in January 2019, the first regular bird recorder on the site since 2015. The highlight from his winter records was a massive Raven roost at Carymoor where 113 were counted in March 19. Our recorder believes this is the largest raven roost in Somerset.



*Common Blue butterflies at Carymoor*

- Thanks to the good weather, the majority of our butterflies showed an increase in numbers over 2017; 16 species increased and only 9 decreased in numbers. 28 species were recorded in total, which equals the previous best in 2013. The very hot summer suited many species with 381 Common Blues being recorded on the transect, the highest total in the last 6 years and an increase on last year of 128%. 6 Brown Hairstreaks were recorded on site and 1 Green Hairstreak, a rarity on our site. On the negative side numbers of Small Tortoiseshell were down by 88% (just 26 were recorded), Red Admiral (23 recorded, a drop of 83% on last year), and Peacock (49 recorded, a fall of 55%).
- The Future Field Naturalists club built 5 bat boxes which we put up in Nightingale Woods.
- Coppicing work has brought the willow plantation back into rotation in Upper Dauncey field for craft use and to provide a willow maze for education groups.
- Thousands of wildflower plug plants were planted out across the site by our volunteers. This included significant quantities of Kidney Vetch on our butterfly bank to support the Small Blue butterfly and a mix of Bumblebee favourites in the bee meadow for the Shrill Carder Bee project. The 7 common species of bumblebee have continued to be found on the site in good numbers.

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**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

## **Future Plans**

The high profile of environmental issues in the national media have also helped to make our offer to the community more pertinent than ever. Our bookings for 2019-20 have already seen a significant increase thanks to the Schools Against Waste project. We want to play a key role in supporting our community to take environmental action and make a difference. Over the next year we want to improve our facilities at Carymoor and to increase our reach to the community. We have a number of key aims over the next 12-month period.

### **Conservation:**

- The Dimmer site will receive its audit for the Biodiversity Benchmark in 2019. We will be working with Viridor staff in preparation for this and delivering on our management plan.
- We will fundraise for a new tractor and conservation equipment to improve the efficiency of our conservation work. Although a lot of work is done in traditional ways by hand, the size of the site and the limits of our staff capacity mean we need some mechanical help too.

### **Education:**

- The landfill site at Dimmer is due to close (currently planned to be in November 2019) and will be replaced with a new waste transfer station. Working with Viridor, we will demonstrate this new facility to our visitors and explain the value of recovering energy from waste rather than landfilling.
- We aim to build on our work with Somerset Waste Partnership who have exciting new plans to extend recycling collections to residents with their Recycle More scheme which is due to start in 2020.
- We are keen to continue to develop the facilities and resources at our site. Thanks to a grant from the Co-Op Local Fund we will be developing a new cob oven next to our roundhouse. We are aiming to use donations from Hauser and Wirth to develop a new covered shelter in our willow plantation. We want to improve our history day provision by building a new Anglo-Saxon style house.

### **Community:**

- We are aiming to upgrade a timber-framed storage building to become a classroom / base for volunteer and school groups.
- We want to extend the number and range of courses at Carymoor to a wider audience, including sessions for pre-school families

## **Financial Review**

Our income for the financial year was £178,501 and our expenditure was £180,249 meaning a small deficit of £1748 was recorded for the year. The trustees agreed to use some reserves to undertake necessary repairs to the visitor centre entrance steps and exterior render which explains the deficit.

Our reserves policy is to have a minimum of 3 months of operating costs in reserves. The current reserve of £47,000 is based on an average quarter of budgeted annual expenditure for the forthcoming year 2019/20. At the end of March 2019, we had *funds* of £81,558 (\*) and the trustees have allocated some of these funds to provide for additional salary costs for fund raising, providing matched funding and securing resources to facilitate the growth in activities through development of the partnership with SWP.

**CARYMOOR ENVIRONMENTAL TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2019**

Continued .../

We are grateful to Viridor who continue to be our key sponsor and supporter. Viridor contributed £40k to Carymoor this year, year 2 of a 5-year sponsorship agreement. We are also grateful for the time and support the staff at Pennon and Viridor give to Carymoor.

Income from our educational activities, both at our site and as outreach work, was £43,520, an increase of 24% over 2017-18 (£34,984).

We continue to look for external funding to support both capital and revenue projects. This support is vital to us and enables us to develop our site and our offer to our beneficiaries. We would like to thank the organisation, trusts and grant giving bodies that have supported us in the past year, including Hauser and Wirth Somerset, the D'Oyly Carte Charitable Trust, the SC and ME Morland Trust and the Co-Operative Local Community Fund. We also express our thanks to individual donors who have helped us to raise £5509 over the year.

We have secured several grants to support our work during 2019-20 and would like to extend our thanks for this support:

- The Nineveh Trust has provided us with a grant of £4000 to support our environmental education work.
- We are very grateful to the Leathersellers Company who will support Carymoor with a grant of £7500 for each of the next 4 years, to support volunteering and SEN school / college groups at Carymoor.
- The SE and ME Morland Trust has given us a grant of £1000 to support core costs. This is the final instalment of 3 years of support.

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

ON BEHALF OF THE BOARD



Christina Kennedy – Chair of Trustees

Dated: 18 Nov 2019

# **CARYMOOR ENVIRONMENTAL TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**YEAR ENDED 31 MARCH 2019**

The trustees (who are also the directors of Carymoor Environmental Trust 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 period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees considered that an audit was not required for the year under section 144 of the Charities Act 2011 and that an independent review was required.

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



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF CARYMOOR ENVIRONMENTAL TRUST**

I report on the accounts of Carymoor Environmental Trust for the year ended 31 March 2019, which are set out on pages 15 to 21.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sian Hill FCCA  
Max Foote Associates Limited  
Chartered Certified Accountants  
2 Bailey Hill  
Castle Cary  
Somerset  
BA7 7AD

Dated:



**CARYMOOR ENVIRONMENTAL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2019**

	Note	2019 Unrestricted Fund £	2019 Restricted Funds £	2019 Total £	2018 Total £
<b>Income from:</b>					
Donations	2	62,125	27,173	89,298	81,860
Charitable activities	3	48,654	-	48,654	41,318
Other trading activities	4	40,502	-	40,502	36,454
Investments		47	-	47	45
<b>TOTAL</b>		<b>151,328</b>	<b>27,173</b>	<b>178,501</b>	<b>159,677</b>
<b>Expenditure on:</b>					
Charitable activities	5	140,409	35,438	175,847	188,716
Other	6	4,402	-	4,402	2,145
<b>TOTAL</b>		<b>144,811</b>	<b>35,438</b>	<b>180,249</b>	<b>190,861</b>
<b>Net movement in funds</b>		<b>6,517</b>	<b>(8,265)</b>	<b>(1,748)</b>	<b>(31,184)</b>
Total funds brought forward		118,429	64,873	183,302	214,486
<b>Total funds carried forward</b>	11	<b>124,946</b>	<b>56,608</b>	<b>181,554</b>	<b>183,302</b>

# CARYMOOR ENVIRONMENTAL TRUST

## BALANCE SHEET AT 31 MARCH 2019

	Note	2019 £	2018 £
<b>Fixed assets:</b>			
Tangible assets	8	39,670	44,853
<b>Current assets:</b>			
Debtors	9	90,495	86,926
Cash at bank and in hand		104,349	97,829
<b>Total current assets</b>		194,844	184,755
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	10	23,768	17,315
Accruals and deferred income		29,192	28,991
		52,960	46,306
<b>Net current assets</b>		141,884	138,449
<b>Total net assets</b>		181,554	183,302
<b>The funds of the charity:</b>			
Unrestricted funds	11	124,946	118,429
Restricted funds	11	56,608	64,873
		181,554	183,302

The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

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

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

The accounts were approved by the board on

ON BEHALF OF THE TRUSTEES



Christina Kennedy - Chair of Trustees

# **CARYMOOR ENVIRONMENTAL TRUST**

## **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

#### **a) Accounting convention**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **b) Cash flow statement**

The company has taken advantage of the exemption in FRS1 available for small companies from the requirement to prepare a cash flow statement.

#### **c) Depreciation**

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Leasehold building	Over 25 years
Plant and equipment	15 - 20% reducing balance method
Office and computer equipment	Over 3 to 5 years

Fixed assets costing less than £250 are not capitalised.

#### **d) Accounting for income**

##### **School visits, tours and courses**

School visits, tours and courses are accounted for on a receivable basis.

##### **Projects overheads charges**

The funding for certain projects may include provision for an overheads charge. The charges are recognised in the accounts as unrestricted income on an accruals basis.

##### **Restored land management fee**

Restored land management fee is accounted for on an accruals basis.

##### **Grants and donations**

Grants and donations are accounted for when they are received.

# **CARYMOOR ENVIRONMENTAL TRUST**

## **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

### **1. ACCOUNTING POLICIES (CONTINUED)**

#### **e) Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Management and governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated to the charity's activities either based on staff numbers or actual usage where this can be reliably determined.

#### **f) Funds structure**

##### **Unrestricted funds**

Income within this fund has been generated by the Charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the Trust.

##### **Restricted funds**

These are funds restricted to a particular purpose. During the period the Trust had five restricted funds. These funds were as follows:

The Projects fund represents funds generated from the landfill tax credit scheme which can be spent on approved projects and then reclaimed.

The Compost Champions, Going Underground Project, Ernest Cook Education Officer Funding, Groundworks Project and the New Heating for Centre and Viridor Community Project represent funds received for a specific projects.

**CARYMOOR ENVIRONMENTAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

<b>2</b>	<b>INCOME FROM DONATIONS</b>	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
	Donation - Viridor corporate sponsorship	40,000	-	40,000	40,000
	Donation - Hauser & Wirth	16,616	-	16,616	-
	Donations	5,509	-	5,509	3,813
	Grant - Co-operative Community Fund	-	1,577	1,577	208
	Grant - Somerset Waste Partnership Schools Against Waste	-	11,101	11,101	-
	Grant - The D'oyly Carte Charitable Trust - Hedge planting	-	2,995	2,995	-
	Grant - Leather Sellers - Cultivating Wellbeing	-	7,500	7,500	-
	Grant - The Nineveh Charitable Trust - Education	-	4,000	4,000	-
	Grant - Viridor Community Fund	-	-	-	20,589
	Grant - Compost Champions	-	-	-	2,552
	Grant - Awards for All - New Heating for Centre	-	-	-	7,372
	Grant - Going Underground project	-	-	-	5,326
	Grant - Tesco Funding Groundworks	-	-	-	2,000
	<b>TOTAL</b>	<b>62,125</b>	<b>27,173</b>	<b>89,298</b>	<b>81,860</b>
<b>3</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>				
	<u><b>Education</b></u>				
	Centre visits	33,840	-	33,840	24,851
	Outreach visits	5,451	-	5,451	3,188
	Outreach after schools clubs	3,509	-	3,509	2,592
	Conservation and environmental learning	720	-	720	4,353
		<b>43,520</b>	<b>-</b>	<b>43,520</b>	<b>34,984</b>
	<u><b>Community</b></u>				
	Hire of premises	2,492	-	2,492	3,698
	Catering and refreshments	323	-	323	1,985
	Somerset Skills and Learning courses	1,800	-	1,800	-
	Activity days	519	-	519	651
		<b>5,134</b>	<b>-</b>	<b>5,134</b>	<b>6,334</b>
	<b>TOTAL</b>	<b>48,654</b>	<b>-</b>	<b>48,654</b>	<b>41,318</b>
<b>4</b>	<b>INCOME FROM OTHER TRADING ACTIVITIES</b>				
	Restored land management fee	28,306	-	28,306	26,445
	Income from Carymoor Trading Company Ltd	9,968	-	9,968	8,010
	Income from electricity generation	2,228	-	2,228	1,999
	<b>TOTAL</b>	<b>40,502</b>	<b>-</b>	<b>40,502</b>	<b>36,454</b>
<b>5</b>	<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>	Activities undertaken directly £	Support Costs £	Total 2019 £	Total 2018 £
	Education	54,969	37,752	92,721	111,300
	Conservation	41,965	16,739	58,704	47,236
	Community	21,415	3,007	24,422	12,298
	<b>TOTAL</b>	<b>118,349</b>	<b>57,498</b>	<b>175,847</b>	<b>188,716</b>
<b>6</b>	<b>OTHER EXPENDITURE</b>				
	Legal and professional	13	-	13	13
	Audit, accountancy and bookkeeping	1,444	-	1,444	1,475
	Bad debts (recovered)	-	-	-	(120)
	Support costs	-	2,945	2,945	777
	<b>TOTAL</b>	<b>1,457</b>	<b>2,945</b>	<b>4,402</b>	<b>2,145</b>

Other expenditure represents 2.5% (2018 - 1.4%) of income.

**CARYMOOR ENVIRONMENTAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

**7 ALLOCATION OF SUPPORT COSTS BY ACTIVITY**

	Apportionment Method	Education £	Conservation £	Community £	Governance £	Total 2019 £
Wages and salaries	Actual/Headcount	18,755.00	15,005.00	1,876.00	1,876.00	37,512.00
Staff pensions	Headcount	820.00	665.00	62.00	-	1,547.00
Staff training and expenses	Headcount	1,640.00	97.00	97.00	97.00	1,931.00
Visitor centre costs	Headcount	6,801.00	400.00	400.00	400.00	8,001.00
Insurance	Headcount	2,029.00	119.00	119.00	119.00	2,386.00
Health and safety	Headcount	322.00	19.00	19.00	19.00	379.00
Electricity	Headcount	2,829.00	167.00	167.00	167.00	3,330.00
Telecommunications and IT	Headcount	1,913.00	112.00	112.00	112.00	2,249.00
Advertising and promotion	Headcount	1,724.00	101.00	101.00	101.00	2,027.00
Printing, postage and stationery	Headcount	919.00	54.00	54.00	54.00	1,081.00
<b>TOTAL</b>		<b>37,752.00</b>	<b>16,739.00</b>	<b>3,007.00</b>	<b>2,945.00</b>	<b>60,443.00</b>

**8 TANGIBLE FIXED ASSETS**

	Leasehold buildings £	Visitor Centre improvements £	Plant and machinery etc £	Total £
<b>COST</b>				
At 1 April 2018	117,422	45,484	44,303	207,209
Additions	-	-	-	-
Disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>117,422</b>	<b>45,484</b>	<b>44,303</b>	<b>207,209</b>
<b>DEPRECIATION</b>				
At 1 April 2018	76,620	43,864	41,872	162,356
Charge for the year	4,697	-	486	5,183
Eliminated on disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>81,317</b>	<b>43,864</b>	<b>42,358</b>	<b>167,539</b>
<b>NET BOOK VALUE at 31 March 2019</b>	<b>36,105</b>	<b>1,620</b>	<b>1,945</b>	<b>39,670</b>
<b>NET BOOK VALUE at 31 March 2018</b>	<b>40,802</b>	<b>1,620</b>	<b>2,431</b>	<b>44,853</b>

**9 DEBTORS**

	2019 £	2018 £
Trade debtors	90,083	86,181
The Carymoor Trading Company Ltd	412	745
	<b>90,495</b>	<b>86,926</b>

**10 CREDITORS**

- amounts falling due within one year

	2019 £	2018 £
Trade creditors	6,609	1,199
Taxation and social security	17,159	16,116
	<b>23,768</b>	<b>17,315</b>

**CARYMOOR ENVIRONMENTAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

**11 MOVEMENT IN FUNDS**

	Balance at 1 April 2018	Incoming resources	Outgoing Resources	Balance at 31 March 2019
	£	£	£	£
Unrestricted funds	118,429	151,328	(144,811)	124,946
Restricted funds:				
Projects	41,030	-	(5,383)	35,647
Compost Champions	1,335	-	-	1,335
Going Underground Project	1,614	-	(1,614)	-
Ernest Cook Education Officer Funding	2,634	-	(2,634)	-
Virador Community Fund	17,610	-	(17,610)	-
New Heating for Centre	442	-	(442)	-
Co-operative Community Fund	208	1,577	(1,785)	-
Somerset Waste Partnership Schools Against Waste	-	11,101	(3,294)	7,807
The D'oyly Carte Charitable Trust - Hedge planting	-	2,995	(2,676)	319
Leather Sellers - Cultivating Wellbeing	-	7,500	-	7,500
The Nineveh Charitable Trust - Education	-	4,000	-	4,000
Total restricted funds	64,873	27,173	(35,438)	56,608
Total funds	183,302	178,501	(180,249)	181,554

The above funds include the following amounts in respect of the net book value of fixed assets which will be written off via the depreciation charge in future years:

	2019 £	2018 £
Restricted funds:		
Projects	35,647	46,535
Unrestricted funds	4,023	3,623
Net book value of tangible fixed assets	39,670	50,158

**12 STAFF COSTS**

	2019 £	2018 £
Gross wages and salaries	110,117	102,943
Employers national insurance	5,304	4,515
Pension contributions	3,736	2,401
	119,157	109,859

	2019 £	2018 £
Average number of employees		
Charitable activities	5	4
Governance	2	2
	7	6

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

No trustee received remuneration in either year.

**13 OTHER COST DISCLOSURES**

	2019 £	2018 £
Depreciation	5,183	5,305
Independent examiners remuneration	1,444	1,475