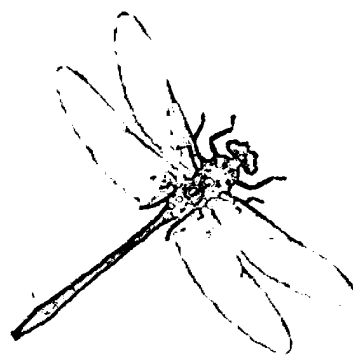




**Carymoor**  
Environmental Trust

**Annual Report and  
Accounts  
2019-20**

Company number 03605584  
Registered Charity Number 1089668



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# **CARYMOOR ENVIRONMENTAL TRUST**

## **TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2020**

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2020 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:

C L Kennedy (Chair)  
D A P Cooke  
S M B Craig  
L Greaves  
R J S Hawkins  
K L Munday  
J Parry  
J C Pring  
C J Sharley  
R J T 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.

Continued /...

# **CARYMOOR ENVIRONMENTAL TRUST**

## **TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2020**

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.

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 a 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 challenges of a changing environment.

### **Widening Participation and Engagement**

- To deliver inclusive lifelong learning through engagement and participation.
- To provide volunteering opportunities that boost the physical health and mental well-being of the individual and enhance the natural environment.

### **Management and Compliance**

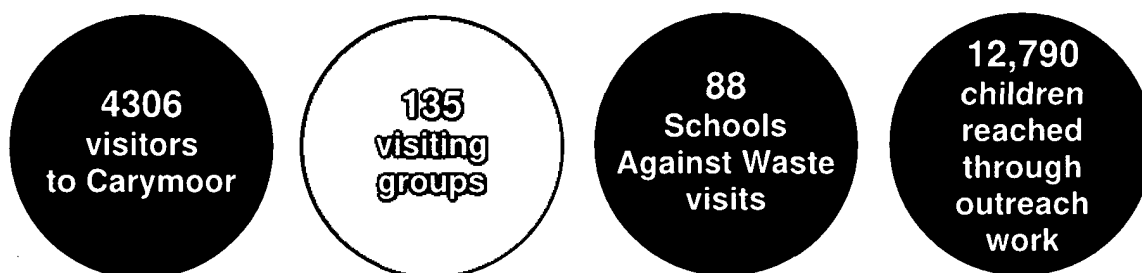
- To regularly evaluate and review all work in line with current best practice.
- To develop financially sustainable work programmes.
- To maintain good governance and work within the charitable objects of the Trust.
- To ensure legal compliance in all areas of work

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 waste transfer station - 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 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.

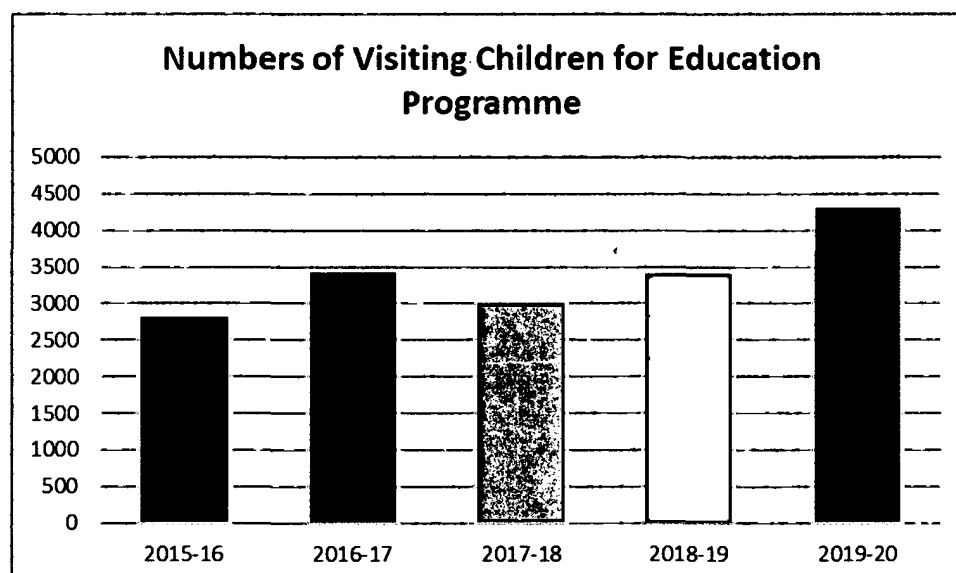
We owe a particular debt of gratitude to Viridor, our key sponsor, with whom we have a 5-year sponsorship agreement which runs until March 2022. Their sponsorship currently subsidises Carymoor's work, enabling the charity to offer its services at a lower cost, making them available to a wider range of 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 and take this opportunity to thank all our 'visitors' who attended courses and events. Visitors included: school groups, students with an additional need, volunteers, young carer groups, family groups, adult learners, businesses, and community groups of all ages.

## Education:



2019-20 has been Carymoor's most successful year, with more children, students, and activities than ever before. Our education programme offered inspiring hands-on activities across our core themes of sustainability and wildlife.

- **Education at Carymoor:** Our services were more in demand than ever. 4306 children and students visited (135 groups) which was up 26% on 3402 (110 groups) in 2018-19. We have seen a steady increase in visitor numbers over the past 5 years. Together with outreach visits (not including the Schools Against Waste project) our education team brought in income of £45,224, up 22% from the £36,867 earned in 2018-19.



- Mountjoy School brought a group of children to us each Friday throughout the academic year. 81 children with an additional need each visited Carymoor 6 times, taking part in an outdoor education programme to boost health and wellbeing.
- 6 students with an additional need from Farleigh College and Newbury Manor School undertook a placement at Carymoor, learning a range of conservation skills to boost confidence and to improve their volunteering and employment opportunities.
- We have continued to develop new resources and learning spaces for our visitors to enhance their experience at Carymoor. This has included a new cobb oven funded by the Co-Op local fund and a story circle in our willow plantation funded by Hauser and Wirth. Thanks to a grant from the National Lottery Community Fund, we also installed a path to improve accessibility to our wildflower collection, orchard, tree trail and Going Underground exhibit. This has opened up parts of our site that were not available to visitors with mobility issues.
- Our education team launched a range of new activity days including a Stone Age Day and we also obtained permission from the children's author Julia Donaldson to run a day themed on her celebrated 'Stick Man' book.

**'Both adults and children had a brilliant day, the adults felt the activities were perfect for the age group and we cannot say thank you enough to you both for being such fantastic leaders. Your smiley faces, enthusiasm and energy are something to be very proud of!'**

**Dilton Marsh Primary, June 2019**

**'My class were so engaged in everything; it was lovely to see. Harri does not usually communicate with adults that he does not know but he was up the front with you the whole time! I felt that it was a really good balance of being outside (I think the mud actually added to the experience for them!), walking and listening. Hand on my heart I couldn't have asked for a better organised or more appropriate trip for my class.'**

**Mendip SEN School, January 2020**

- **Outreach education:** Carymoor has worked closely with Somerset Waste Partnership to deliver the 'Schools Against Waste' outreach education programme, to improve recycling rates across the County. The team carried out 88 visits to Somerset primary schools, reaching over 12,790 children during the year. As well as inspiring the children with an assembly and choice of workshops themed on the 'Reduce, Reuse, Recycle' message, the team provided recycling containers and 10,746 rolls of compostable liners to enable parents to recycle more of their food waste. We have supported schools to take action on waste in school and make changes to reduce waste and recycle more. We supported SWP's 'Slim My Waste' campaign to promote food waste recycling and developed a new assembly and workshop. 13 visits were specifically themed on this campaign and we provided stalls for parents where they could ask questions and pick up a food waste bin to help them get started.



Many of the schools we visited came to Carymoor to undertake activities at our site and this partly explains the substantial increase in day visits we have enjoyed over the past year. From our follow up surveys, it is clear schools are taking the messages to heart, reducing waste in school and spreading the word within their communities.

**'It's been really purposeful, thought provoking for the children and adults, and such a great free service for schools like ours which are small and lack in budget. It enabled the children to have this fantastic experience which builds on their cultural capital.'**

**Otterhampton Primary, Schools Against Waste visit, October 2019**

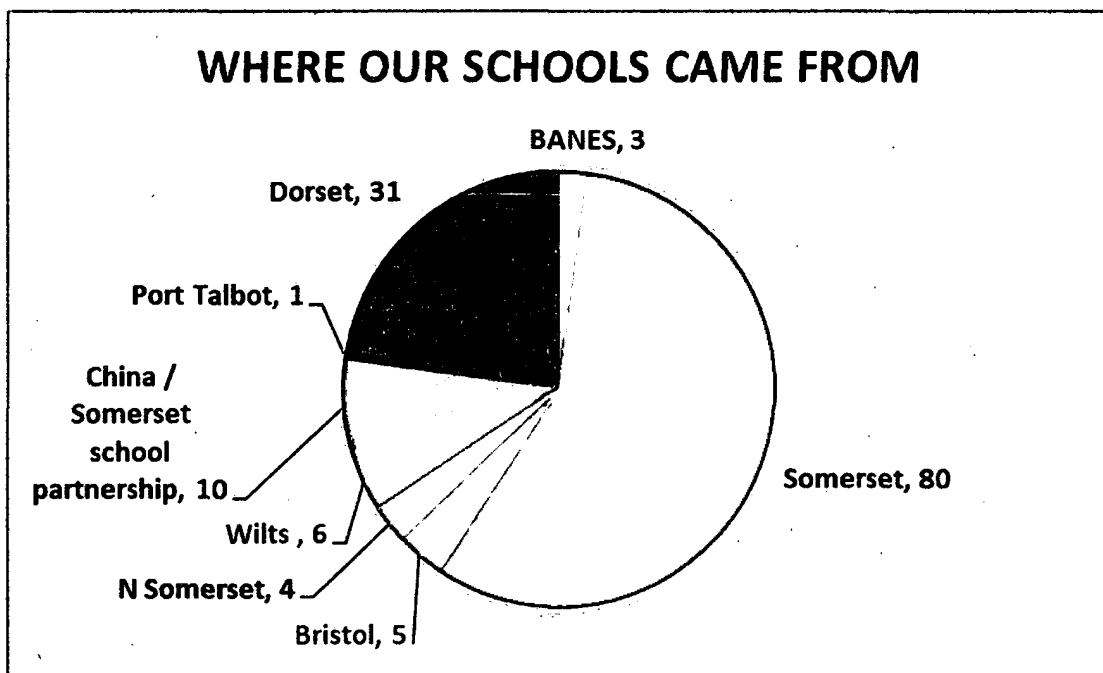
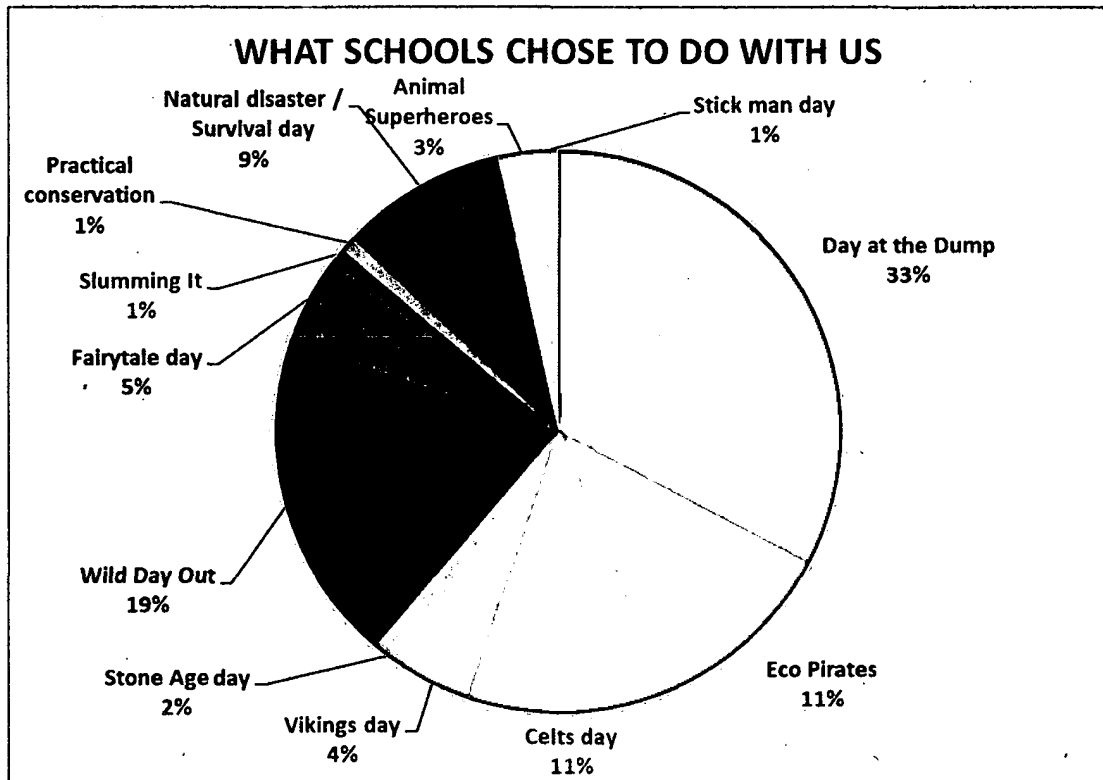
**'The children are coming up with suggestions as to how they would like to make a change now at school and I have already heard reports from parents about how their children are questioning what they throw away and which items could actually be recycled or reused!'**

**Haselbury Plucknett First School, Schools Against Waste visit, January 2020**

- We have continued to offer student placements to students from Farleigh College and Newbury Manor School. The students are aged 16-21 and mostly 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.

**'I thought you would like to know that one of our students who worked with you last year has decided to pursue a career in a land-based setting. He originally had no idea what path his future would take but working with you has motivated him to find employment.'**

**Farleigh College, August 2019**



## Community:



Carymoor provides a range of learning opportunities to our community, including family events, adult learning and a wide range of volunteering tasks. Our work with the community focuses on connecting families and individuals to nature, learning new skills, and improving physical and mental wellbeing. Our beautiful site is a great demonstration of the healing powers of nature.

- We continued our partnership with Somerset Skills and Learning, providing a range of courses for adults and families. This enabled us to promote traditional rural skills that are in decline, including hedgelaying, scything and coppicing, and to offer free opportunities to individuals who may be rurally isolated and low-skilled. We were 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 87 adult learners and 65 children attended a course.

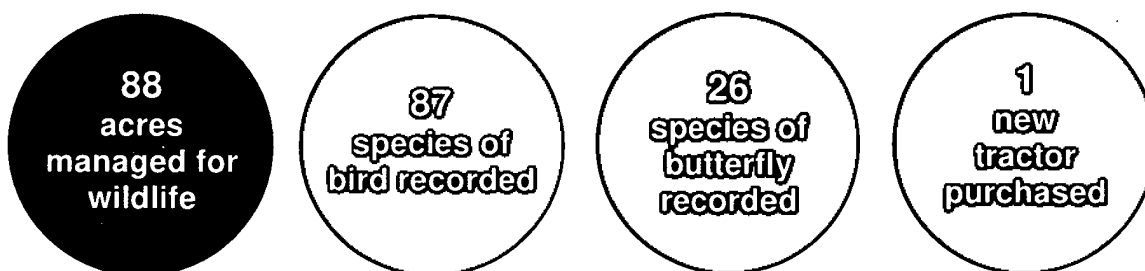
**'I should like you to know how much I gained from the course. I had significant open surgery last year. Although I am pretty fit, I was, nevertheless, a little apprehensive before embarking on the course. In fact, I felt fully relaxed throughout the two days and thoroughly enjoyed them both. So, in addition to the new skills and knowledge that I acquired, the course gave a great boost to my self-confidence. Many thanks.'**

- We ran our Green Workout course in the spring of 2020, aimed at improving the physical health and wellbeing of our learners. 5 learners attended the course over 5 consecutive Tuesdays, learning a range of conservation skills.
- With SS&L we ran two Wild Tots courses for families with pre-school children. These courses booked up within 24 hours and the feedback has been outstanding.
- We ran a series of family events during the summer holidays. Together with support from our team of volunteers, we ran a Go Wild week from 12<sup>th</sup> to 16<sup>th</sup> August. We were fully booked for the week and 17 children attended the week, receiving a John Muir award for taking part. We ran two family days (Winged wonders and Woodland survival) on 20<sup>th</sup> and 21<sup>st</sup> August which were attended by 34 adults and 51 children.
- 24 community groups of all ages visited Carymoor, ranging from WI groups to cub and scout groups. The team also attended 14 community events to promote Carymoor's work.
- We developed a partnership with Mendip YMCA to run activity days for groups of young carers in Somerset. On 28<sup>th</sup> September we ran an initial tester day for 17 young carers which was a great success. Thanks to a grant from Somerset Community Foundation, we are looking forward to extending our partnership and running a series of days for young carer groups in 2020-21.
- We worked with Magdalen Farm on their 'This is our Land' project, providing activity days to 46 young people brought to us by youth organisations Youth Action Wiltshire, Young Somerset and Seeds4Success. These young people were young carers, young people who were NEET and young people from a range of disadvantaged backgrounds.
- Carymoor's dedicated volunteer team have given over 3000 hours of time, helping to improve their health and wellbeing and to boost wildlife on our nature reserve. This extraordinary contribution makes so much difference to our work and we are so grateful for their time and expertise. Over 25 volunteers work with us on a weekly basis and we have many more who help

on a more infrequent basis. Some of our volunteers are recovering from mental health issues and we know from their feedback that volunteering at Carymoor has huge benefits on their wellbeing.

**"The Tuesday volunteer group at Carymoor is a crucial part of the self-management and recovery plan for my chronic health condition – it gets me outdoors and active, at a regular time and place, which helps provide essential structure to my life, improves my fitness and sense of well-being, and gives me a very tangible connection with the natural world. It helps break down the social isolation that often arises from my ill-health, providing an ongoing positive social connection, both with other volunteers and the ever-supportive and friendly staff on site."**

## **Conservation:**



The transformation of our site from a landfill site, filled with 2 million m3 of waste, into a species-rich nature reserve is a vital part of the Carymoor story. This brownfield site has become a home for wildlife and a base for our education and community programmes. Our mosaic of habitats includes lowland woodland, neutral grassland, lowland calcareous grassland, hedgerows, and wetland. The reserve is a Local Wildlife Site and in 2016 won the Biodiversity Benchmark award in recognition of its benefits to wildlife.

We have continued to manage our nature reserve to maximise its value for wildlife and we are hugely grateful to our dedicated team of volunteers that support this management work. Our wildlife recorders continued monitoring transects for reptiles and amphibians, bees, butterflies, birds, and wildflowers.

In December 2020 we received confirmation from The Wildlife Trust that we had retained the Biodiversity Benchmark award, recognising the quality and diversity of our reserve. The auditor acknowledged the hard work of all volunteers, staff, and supporters. The process has helped Dimmer to become a thriving nature reserve and home to priority species including slow worm, grass snake and harvest mouse.

- The summer of 2019 saw the highest number of butterflies recorded on our nature reserve in four years. Helped by the warm weather in both 2018 and 2019, many species flourished. There was a huge rise in the number of Painted Lady butterflies spotted, going from just 6 in 2018 to 96 this year. This was part of a phenomenon that takes place roughly every ten years, when millions of these butterflies come over from the continent and reproduce in the UK. In total our recorder counted 2,700 butterflies of 26 species, spotting around 128 butterflies per visit.
- On 15<sup>th</sup> May a Marsh Fritillary butterfly was recorded on site for the first time (pictured here). This is a very rare butterfly for Somerset. Sadly, it is likely to be one that was passing through rather than from an established colony as no others were recorded.



- Our bird recorder counted 87 different species (over 11,000 birds) during 35 visits to Carymoor and the neighbouring Cary Marsh reserve during 2019.
- Roger Dickey from Somerset Ornithological Society checked our owl boxes on 24<sup>th</sup> May and found 2 barn owl chicks in the Upper Dauncey box.
- Our bee recorder recorded all 7 main bumblebee species on the site during the summer of 2019 over 8 transects.
- Thanks to a £640 grant from the Pat Hill-Cottingham Fund we were able to buy 12 small mammal traps. We will use the traps to monitor numbers of harvest mouse on the site, one of our priority species and a UK BAP species. In October 2019 our Community Ranger, Neil Gemmell and volunteer Claire Trapp, took part in a small mammal trapping course with a view to starting monitoring in 2021. Neil and Claire managed to find 7 harvest mouse nests between the centre and the Long Pond, so we know they are present on the site.
- Thanks to donations from Hauser and Wirth and a grant from the Clark Foundation, we were able to purchase a second-hand tractor together with a bucket and grab. The tractor saved a considerable amount of staff and volunteer time. Picking up cut grass from the Bath Spa plot, Bee Meadow and Upper Dauncey field saved 41.5 staff days.
- Staff and students from Bath Spa University visited on 3 occasions to carry out monitoring of the dedicated Bath Spa plot and shared the monitoring data with us.
- Together with our volunteer team, we have worked to thin out the inner circle of willow trees from Upper Dauncey field. This will allow in more light, and make conditions better for the Brown Hairstreak butterfly, amongst other species.
- We are grateful to The Hambledooners conservation group who joined us on two weekends during the year in July and March. The team helped to clear grass from the butterfly meadow, orchard and ash coppice and carried out important maintenance work on our replica shanty town.

## **Future Plans**

At the time of signing off this report in September 2020, Carymoor has been significantly impacted by the COVID-19 outbreak. Schools were closed from 23<sup>rd</sup> March 2020 and whilst they are returning, there are many restrictions that will affect how we can provide services going forward.

The loss of income from a fully booked summer term for educational services has been a significant challenge. We have cut our expenditure to a minimum and have relied on our charitable reserves and Government support to weather this storm so far. We are now trying to rework our activities so that we can restart providing educational services again whilst working within the Government guidelines.

Our board of trustees has been meeting frequently to keep the situation under review and support the CEO. We are now looking to adapt our ways of working to meet the needs of our community. Like most charities, our reserves have been very much reduced and our fundraising efforts for the coming year are focused on supporting our core costs. Clearly our main focus is to get through this challenge and to retain our staff team, our most vital asset. Over the year we have a number of other targets we would like to achieve.

### **Conservation:**

- As of April 2020, Dimmer 2, the active part of the landfill site, was completed and capped. We hope to work with Viridor to help with the management of this area to complement our existing nature reserve.

### **Education:**

- The closure of the landfill site at Dimmer has also meant the opening of a new waste transfer station at the site. Again, 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 plan to work with schools across Mendip and South Somerset districts in the first phases of the rollout as the scheme rolls out across the whole of Somerset over the next 2 years.

### **Community:**

- We are aiming to upgrade a timber-framed storage building to become a classroom / base for volunteer and school groups.
- We will continue to extend the number and range of courses at Carymoor to a wider audience. We recognise the importance of reconnecting people to nature, particularly in light of the COVID-19 pandemic.

## **Financial Review**

Our income for the financial year was £189,720 and our expenditure was £215,775. During the year, our trustees had committed to using some of our reserves to upgrade our IT set up and to increase our education capacity and fundraising time. We also invested £17,650 of reserves in a new tractor. We received partial funding for this from Hauser and Wirth Somerset and the Clark Foundation, mostly during the 2018-19 financial year. This tractor has already saved us a considerable amount of staff time and will make our future conservation work more efficient.

Income from our educational activities, both at our site and outreach work (not including the Schools Against Waste project), was £43,520, an increase of 24% over 2017-18 (£34,984).

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 2020/21. At the end of March 2021, we had funds of £57,871. These funds will be vital in helping the Charity to get through the COVID-19 crisis which has created so much uncertainty about the future. The staff and trustee team are focused on helping the Trust to adapt to this new environment and to ensure that we can support our community in this challenging time.

## **Thank you to our supporters**

We are grateful to Viridor who continue to be our key sponsor and supporter. Viridor contributed £40k to Carymoor this year, year 4 of a 5-year sponsorship agreement. We are also grateful for the time and support the staff at Pennon and Viridor give to Carymoor.



We would like to extend our thanks to the charitable trusts and foundations who have supported us during 2019-20. This has included:



- The Nineveh Trust provided us with a grant of £4000 to support our environmental education work.
- The Cobb Charity has supported our environmental education work with a grant of £500.

- We are very grateful to the Leathersellers Company who are supporting Carymoor with a grant of £7500 over a 4-year period to support our volunteering and education work. This year was the first year of support.
- We received a grant of £9922 from the National Lottery to install a pathway at Carymoor to improve accessibility.
- Woodroffe Benton Foundation provided us with a grant of £500 to support our conservation and volunteering work with students with an additional need.
- The Clark Foundation provided a grant of £3000 towards our new tractor.
- The Elmgrant Trust supported us with a grant of £1000 for our Cultivating Wellbeing project.
- The SC and ME Morland Trust gave us a grant of £1000 to support core costs. This is the first 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: 25/9/20

# **CARYMOOR ENVIRONMENTAL TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**YEAR ENDED 31 MARCH 2020**

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 2020, which are set out on pages 14 to 20.

**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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

SHill

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

Dated: 25 September 2020

**CARYMOOR ENVIRONMENTAL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2020**

	Note	2020 Unrestricted Fund £	2020 Restricted Funds £	2020 Total £	2019 Total £
<b>Income from:</b>					
Donations	2	58,438	32,371	90,809	89,298
Charitable activities	3	68,405	-	68,405	48,654
Other trading activities	4	30,465	-	30,465	40,502
Investments		41	-	41	47
<b>TOTAL</b>		<b>157,349</b>	<b>32,371</b>	<b>189,720</b>	<b>178,501</b>
<b>Expenditure on:</b>					
Charitable activities	5	162,634	48,876	211,510	175,847
Other	6	4,265	-	4,265	4,402
<b>TOTAL</b>		<b>166,899</b>	<b>48,876</b>	<b>215,775</b>	<b>180,249</b>
<b>Net movement in funds</b>		<b>(9,550)</b>	<b>(16,505)</b>	<b>(26,055)</b>	<b>(1,748)</b>
Total funds brought forward		84,946	56,608	141,554	183,302
<b>Total funds carried forward</b>	<b>11</b>	<b>75,396</b>	<b>40,103</b>	<b>115,499</b>	<b>181,554</b>

# CARYMOOR ENVIRONMENTAL TRUST

## BALANCE SHEET AT 31 MARCH 2020

	Note	2020 £	2019 £
<b>Fixed assets:</b>			
Tangible assets	8	49,489	39,670
<b>Current assets:</b>			
Debtors	9	85,507	90,495
Cash at bank and in hand		69,867	104,349
<b>Total current assets</b>		155,374	194,844
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	10	18,534	23,768
Accruals and deferred income		70,830	69,192
		89,364	92,960
<b>Net current assets</b>		66,010	101,884
<b>Total net assets</b>		115,499	141,554
<b>The funds of the charity:</b>			
Unrestricted funds	11	75,396	84,946
Restricted funds	11	40,103	56,608
		115,499	141,554

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 25<sup>th</sup> September 2020

ON BEHALF OF THE TRUSTEES

  
C L Kennedy - Chairman

# **CARYMOOR ENVIRONMENTAL TRUST**

## **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2020**

### **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 2020**

### **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 restricted funds listed in note 11 'Movement in funds' represent funds received for specific projects.

**CARYMOOR ENVIRONMENTAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2020**

<b>2 INCOME FROM DONATIONS</b>	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Donation - Viridor corporate sponsorship	40,000	-	40,000	40,000
Donation - Hauser & Wirth	4,195	-	4,195	16,616
Donation - Woodroffe Benton Foundation	500	-	500	-
Donation - Cobb Charitable Trust	500	-	500	-
Donation - Leathersellers' Company	7,500	-	7,500	-
Donations	5,743	-	5,743	5,509
Grant - Co-operative Community Fund - Education	-	2,287	2,287	1,577
Grant - Somerset Community Foundation - Young carers	-	2,500	2,500	-
Grant - Leathersellers' Company - Cultivating Wellbeing	-	-	-	7,500
Grant - Somerset Waste Partnership Schools Against Waste	-	13,412	13,412	11,101
Grant - The D'oyly Carte Charitable Trust - Hedge planting	-	-	-	2,995
Grant - The Nineveh Charitable Trust - Education	-	-	-	4,000
Grant - Clarks Foundation - Purchase of equipment	-	3,000	3,000	-
Grant - Lottery Community Fund - All access path	-	9,922	9,922	-
Grant - Elmgrant Trust - Community Ranger	-	1,000	1,000	-
Grant - Wessex Water - Tipi Cover	-	250	250	-
<b>TOTAL</b>	<b>58,438</b>	<b>32,371</b>	<b>90,809</b>	<b>89,298</b>
<b>3 INCOME FROM CHARITABLE ACTIVITIES</b>				
<b>Education</b>				
Centre visits	45,440	-	45,440	33,840
Outreach visits	2,545	-	2,545	5,451
School holiday activities	2,224	-	2,224	3,509
Conservation and environmental learning	6,857	-	6,857	720
	<b>57,066</b>	<b>-</b>	<b>57,066</b>	<b>43,520</b>
<b>Community</b>				
Hire of premises	1,237	-	1,237	2,492
Catering and refreshments	222	-	222	323
Somerset Skills and Learning courses	9,438	-	9,438	1,800
Activity days	442	-	442	519
	<b>11,339</b>	<b>-</b>	<b>11,339</b>	<b>5,134</b>
<b>TOTAL</b>	<b>68,405</b>	<b>-</b>	<b>68,405</b>	<b>48,654</b>
<b>4 INCOME FROM OTHER TRADING ACTIVITIES</b>				
Restored land management fee	28,306	-	28,306	28,306
Income from Carymoor Trading Company Ltd	-	-	-	9,968
Income from electricity generation	2,159	-	2,159	2,228
<b>TOTAL</b>	<b>30,465</b>	<b>-</b>	<b>30,465</b>	<b>40,502</b>
<b>5 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
	Activities undertaken directly £	Support Costs £	Total 2020 £	Total 2019 £
Education	85,586	35,925	121,511	92,721
Conservation	48,211	14,456	62,667	58,704
Community	24,548	2,784	27,332	24,422
<b>TOTAL</b>	<b>158,345</b>	<b>53,165</b>	<b>211,510</b>	<b>175,847</b>
<b>6 OTHER EXPENDITURE</b>				
Legal and professional	13	-	13	13
Accountancy and bookkeeping	1,512	-	1,512	1,444
Trustees' expenses	-	-	-	-
Support costs	-	2,740	2,740	2,945
<b>TOTAL</b>	<b>1,525</b>	<b>2,740</b>	<b>4,265</b>	<b>4,402</b>

Other expenditure represents 2.6% (2018 - 2.5%) of income.

**CARYMOOR ENVIRONMENTAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2020**

**7 ALLOCATION OF SUPPORT COSTS BY ACTIVITY**

	Apportionment Method	Education £	Conservation £	Community £	Governance £	Total 2020 £
Wages and salaries	Actual/Headcount	16,058.00	12,846.00	1,606.00	1,606.00	32,116
Staff pensions	Headcount	587.00	476.00	44.00	-	1,108
Staff training and expenses	Headcount	342.00	20.00	20.00	20.00	402
Visitor centre costs	Headcount	6,026.00	354.00	354.00	354.00	7,088
Insurance	Headcount	2,064.00	122.00	122.00	122.00	2,430
Health and safety	Headcount	553.00	32.00	32.00	32.00	649
Electricity	Headcount	2,155.00	127.00	127.00	127.00	2,536
Telecommunications and IT	Headcount	5,183.00	305.00	305.00	305.00	6,098
Advertising and promotion	Headcount	1,847.00	109.00	109.00	109.00	2,174
Printing, postage and stationery	Headcount	1,110.00	65.00	65.00	65.00	1,305
<b>TOTAL</b>		<b>35,925.00</b>	<b>14,456.00</b>	<b>2,784.00</b>	<b>2,740.00</b>	<b>55,906.00</b>

**8 TANGIBLE FIXED ASSETS**

	Leasehold buildings £	Visitor Centre improvements £	Plant and machinery etc £	Total £
<b>COST</b>				
At 1 April 2019	117,422	45,484	44,303	207,209
Additions	-	-	17,650	17,650
Disposals	-	-	-	-
<b>At 31 March 2020</b>	<b>117,422</b>	<b>45,484</b>	<b>61,953</b>	<b>224,859</b>
<b>DEPRECIATION</b>				
At 1 April 2019	81,317	43,864	42,358	167,539
Charge for the year	4,697	-	3,134	7,831
Eliminated on disposals	-	-	-	-
<b>At 31 March 2020</b>	<b>86,014</b>	<b>43,864</b>	<b>45,492</b>	<b>175,370</b>
<b>NET BOOK VALUE at 31 March 2020</b>	<b>31,408</b>	<b>1,620</b>	<b>16,461</b>	<b>49,489</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>

**9 DEBTORS**

	2020 £	2019 £
Trade debtors	84,550	90,083
The Carymoor Trading Company Ltd	957	412
	<b>85,507</b>	<b>90,495</b>

**10 CREDITORS**

- amounts falling due within one year

	2020 £	2019 £
Trade creditors	683	6,609
Taxation and social security	17,851	17,159
	<b>18,534</b>	<b>23,768</b>

# CARYMOOR ENVIRONMENTAL TRUST

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2020

### 11 MOVEMENT IN FUNDS

	Balance at 1 April 2019 £	Incoming resources £	Outgoing Resources £	Balance at 31 March 2020 £
Unrestricted funds,	84,946	157,349	(166,899)	75,396
Restricted funds:				
Projects	35,647	-	(7,831)	27,816
Compost Champions	1,335		(1,335)	-
Somerset Waste Partnership Schools Against Waste	7,807		(7,807)	-
The D'oyly Carte Charitable Trust - Hedge planting	319	-	(319)	-
Leather Sellers - Cultivating Wellbeing	7,500	-	-	7,500
The Nineveh Charitable Trust - Education	4,000	-	(4,000)	-
Viridor Community Fund - Waste education	-	13,412	(13,412)	-
Co-operative Community Fund - Education	-	2,287	-	2,287
Clarks Foundation - Purchase of equipment	-	3,000	(3,000)	-
Lottery Community Fund - All access path	-	9,922	(9,922)	-
Somerset Community Foundation - Young carers	-	2,500	-	2,500
Elmgrant Trust - Community ranger	-	1,000	(1,000)	-
Wessex Water - Tipi cover	-	250	(250)	-
Total restricted funds	56,608	32,371	(48,876)	40,103
Total funds	141,554	189,720	(215,775)	115,499

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:

	2020 £	2019 £
Restricted funds:		
Projects	27,816	46,535
Unrestricted funds	21,673	3,623
Net book value of tangible fixed assets	49,489	50,158

### 12 STAFF COSTS

	2020 £	2019 £
Gross wages and salaries	137,480	110,117
Employers national insurance	8,432	5,304
Pension contributions	4,862	3,736
	150,774	119,157

	2020 £	2019 £
Average number of employees		
Charitable activities	5	5
Governance	2	2
	7	7

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

No trustee received remuneration in either year.

### 13 OTHER COST DISCLOSURES

	2020 £	2019 £
Depreciation	7,831	5,183
Independent examiners remuneration	1,400	1,444