CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

England & Wales · Charity number 1075611

Details

Other names	CL:AIRE
Status	Registered
Legal form	Charitable company
Company number	03740059
Registered	1999-05-20
Register	View on the Charity Commission register

Contact

Address	Reading Business Centre Fountain House 2 Queens Walk Reading RG1 7QF
Phone	0118 228 1488
Email	enquiries@claire.co.uk
Website	www.claire.co.uk

Activities

Objects: 1) 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;2) 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

Activities: CL:AIRE's objectives are: 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; and to promote the consevation, rehabilitation, reclamation and improvement of the physical and natural environments for the benefit of the public in the United Kingdom.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UK
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£1,539,067	£1,489,279	£656,047	19
2024-09-30	£1,379,575	£1,224,751	£606,259	18
2023-09-30	£1,067,043	£1,241,860	£451,435	16
2022-09-30	£1,215,042	£1,117,666	£626,252	12
2021-09-30	£713,138	£571,386	£528,876	8
2020-09-30	£585,536	£528,959	£387,124	6

Trustees

Name	Role	Appointed
RICHARD FROGGATT	Chair	2011-07-29
FRANK EVANS		2011-07-29
Fiona Katherine Grandison		2023-09-01
Martin Ballard		2021-01-12
SAGTA		2014-03-31

Accounts

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 2025

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	M J Ballard F Evans R L Froggatt, Executive Chairman F K Grandison E L Tattersdill (resigned 15 April 2025) SAGTA (resigned 26 February 2026) D T May (appointed 26 February 2026)
Company registered number	03740059
Charity registered number	1075611
Registered office	Reading Business Centre Foundation House Queens Walk Reading RG1 7QF
Company secretary	P Tervet
Chief executive officer	P Tervet
Independent auditors	James Cowper Kreston Audit Chartered Accountants and Statutory Auditor Apex Forbury Road Reading Berkshire RG1 1AX
Bankers	Co-Operative Bank 1 Balloon Street Manchester N60 4EP

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 October 2024 to 30 September 2025. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

The company also operates under the name CL:AIRE. The detail included in this report includes figures and information for both CL:AIRE and its subsidiary company; CL:AIRE Initiatives Ltd (company number 13628954). For these purposes, the name ‘CL:AIRE’ is used throughout.

Legal Status

The company is registered as a charitable company limited by guarantee and was set up governed by a Memorandum of Association and Articles dated 23 March 1999. The Articles were amended by special resolutions on 25 April 2008, 5 April 2011, and 21 February 2014. The Company operates a subsidiary organisation, CL:AIRE Initiatives Ltd (Company number 13628954) , which operates with a separate Board of Directors and is a wholly owned subsidiary of CL:AIRE.

The Board of Trustees represents the Members and has overall financial and management responsibility for CL:AIRE.

Structure, governance, and management

Method of appointment or election of Trustees

New Trustees are appointed by their fellow Trustees, and 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, training for Trustees will also be 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 14 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. Pay is set according to experience and market conditions, which is reviewed annually.

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.

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, working groups, and secretariat work, 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 and specialists 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).

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.
- Work with key stakeholders to update the DoW CoP.
- Educate and train key stakeholders.
- Increase our digital capacity, security and offering.

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.

CL:AIRE technical and corporate membership has remained steady throughout the financial year. There is an established communication link between CL:AIRE and the industry which encourages the development of better regulation to maintain and improve standards across the industry.

As well as providing these essential services, membership has helped to sustain CL:AIRE to further develop new industry initiatives which solve problems, raise standards, save money, and offer networking opportunities. Membership levels are maintained through networking, engaging industry, marketing, training, and secretariat roles. We held two membership networking events, and one ‘Principal Member’s Dinner’, for our members in the year.

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 over the year.

Training courses for the linked 'qualified person' role remain CL:AIRE's most popular course.

CL:AIRE's commitment to training and education has also been maintained through the continued growth of the interactive e-learning training program for various subjects deemed relevant to the EA and wider industry. The e-learning platform has provided relevant and cost-effective training throughout the financial year. Through engaging with its varied membership and networking groups, CL:AIRE has ensured that the training it develops is relevant and fit for purpose. Several new training courses have been developed with industry experts, and our training offering was widened to include in-house training where there was appetite.

CL:AIRE has invested in improvements to its digital offering and its cyber security. Work to further strengthen the digital infrastructure to ensure good data, secure platforms, and create a better experience for its users has been ongoing. Engagement with users and stakeholders increased throughout the year, and investment was made in ensuring that our IT staff had sufficient backup and bandwidth to support this work.

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

Financial review

a. Going concern

The company has adequate reserves and cash and generated a surplus on its activities this financial year, and the Board were satisfied with the financial modelling and reporting 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 £1,539,067 (2024 • £1,379,575) unrestricted income during the year. Resources that have been expended are £1,489,279 (2024 • £1,224,751) with £49,788 (2024 • £154,824) net accumulated income resource remaining.

c. Level of Reserves

During the financial period ended 30 September 2025, 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 2025, the Group had funds of £656,047, as compared to £606,259 at the end of the previous year. After excluding amounts invested in fixed assets, free reserves stood at £620,215 (2024 • £565,286).

For unrestricted reserves, the Charity aims to maintain a minimum of £500,000, 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, 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.

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 re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

Small companies note

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

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

Richard Froggatt 22 Apr 2026 16:45:50 BST (UTC +1)

....

R Froggatt
Chair of Trustees
Date: 22 April 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 . 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 22 Apr 2026 16:45:50 BST (UTC +1)

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R Froggatt
Chair of Trustees
Date: 22 April 2026

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 2025 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 2025 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.

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.

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.We our our

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:

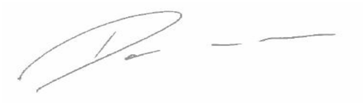
- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;.
- Reviewing financial statement disclosures and testing 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. This description forms part of our Auditors' Report.

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) ACA FCCA (Senior Statutory Auditor)
for and on behalf of
James Cowper Kreston Audit
Chartered Accountants and Statutory Auditor
Apex
Forbury Road
Reading
Berkshire
RG1 1AX

Date: 23 April 2026

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	3	**333,112**	**333,112**	355,978
Other trading activities	4	**1,203,660**	**1,203,660**	1,023,444
Investments	5	**2,295**	**2,295**	153
Total income		**1,539,067**	**1,539,067**	1,379,575
Expenditure on:				
Raising funds	6	**786,188**	**786,188**	715,938
Charitable activities	7	**703,091**	**703,091**	508,813
Total expenditure		**1,489,279**	**1,489,279**	1,224,751
Net movement in funds		**49,788**	**49,788**	154,824
Reconciliation of funds:				
Total funds brought forward		**606,259**	**606,259**	451,435
Net movement in funds		**49,788**	**49,788**	154,824
Total funds carried forward		**656,047**	**656,047**	606,259

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

The notes on pages 18 to 35 form part of these financial statements.

CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Intangible assets	12		**14,728**		12,603
Tangible assets	13		**21,104**		28,370
			35,832		40,973
Current assets					
Debtors	15	**175,477**		161,594	
Cash at bank and in hand		**743,828**		723,829	
		919,305		885,423	
Current liabilities					
Creditors: amounts falling due within one year	16	**(299,090)**		(320,137)	
Net current assets			**620,215**		565,286
Total assets less current liabilities			**656,047**		606,259
Total net assets			**656,047**		606,259
Charity funds					
Unrestricted funds					
General funds	17	**656,047**		606,259	
Total unrestricted funds	17		**656,047**		606,259
Total funds			**656,047**		606,259

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 22 Apr 2026 16:45:50 BST (UTC +1)

....
R Froggatt
Chair of Trustees
Date: 22 April 2026

The notes on pages 18 to 35 form part of these financial statements.

COMPANY BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Intangible assets	12		**14,728**		8,389
Tangible assets	13		**15,431**		21,106
Investments	14		**100**		100
			30,259		29,595
Current assets					
Debtors	15	**47,412**		73,343	
Cash at bank and in hand		**324,633**		397,680	
		372,045		471,023	
Current liabilities					
Creditors: amounts falling due within one year	16	**(164,678)**		(202,814)	
Net current assets			**207,367**		268,209
Total assets less current liabilities			**237,626**		297,804
Total net assets			**237,626**		297,804
Charity funds					
	17		**-**		-
Unrestricted funds					
General funds	17	**237,626**		297,804	
Total unrestricted funds	17		**237,626**		297,804
Total funds			**237,626**		297,804

The Company's net movement in funds for the year was £(60,178) (2024 - £(105,596)).

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.

COMPANY BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2025

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

Richard Froggatt 22 Apr 2026 16:45:50 BST (UTC +1)

....
R Froggatt
Chair of Trustees
Date: 22 April 2026

The notes on pages 18 to 35 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net cash used in operating activities	**37,430**	179,846
Cash flows from investing activities		
Dividends, interests and rents from investments	**153**	153
Purchase of intangible assets	**(14,900)**	(6,085)
Purchase of tangible fixed assets	**(2,684)**	(4,900)
Net cash used in investing activities	**(17,431)**	**(10,832)**
Change in cash and cash equivalents in the year	**19,999**	**169,014**
Cash and cash equivalents at the beginning of the year	**723,829**	554,815
Cash and cash equivalents at the end of the year	**743,828**	723,829

The notes on pages 18 to 35 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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.

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

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.

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

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Training income	86,017	**86,017**	103,938
Projects and consultancy income	89,980	**89,980**	108,361
Other income from charitable activities	3,625	**3,625**	1,125
Membership subsciptions	118,083	**118,083**	121,558
Charitable trading fees receivable	35,407	**35,407**	20,996
Total 2025	333,112	**333,112**	355,978
Total 2024	355,978	355,978	

4. Income from other trading activities

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Charitable trading subsidiary income	1,203,660	**1,203,660**	1,023,444
Total 2024	1,023,444	1,023,444	

5. Investment income

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Investment income	2,295	**2,295**	153
Total 2024	153	153	

6. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs	24,042	**24,042**	9,330
Administration expenses	235,221	**235,221**	222,515
Direct staff costs	176,770	**176,770**	178,503
Administration staff costs	343,611	**343,611**	282,042
Depreciation and amortisation	6,544	**6,544**	23,548
Total 2025	786,188	**786,188**	715,938
Total 2024	715,938	715,938	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Stimulating regeneration of contaminated land	703,091	**703,091**	508,813
Total 2024	508,813	508,813	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	**Support costs 2025 £**	**Total funds 2025 £**	Total funds 2024 £
Stimulating regeneration of contaminated land	598,500	104,591	**703,091**	508,813
Total 2024	439,866	68,947	508,813	

Analysis of support costs

	Activities 2025 £	**Total funds 2025 £**	Total funds 2024 £
Depreciation	16,180	**16,180**	21,128
Office costs	64,103	**64,103**	28,408
Governance costs	24,308	**24,308**	19,411
Total 2025	104,591	**104,591**	68,947
Total 2024	68,947	68,947	

9. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	**12,000**	12,000
Fees payable to the Company's auditor in respect of:		
The auditing of accounts of the subsidiary of the company	**9,500**	9,500
Taxation compliance services	**1,500**	1,500

10. Staff costs

	Group 2025 £	Group 2024 £	**Company 2025 £**	Company 2024 £
Wages and salaries	**767,508**	644,793	**325,191**	244,236
Social security costs	**91,119**	68,165	**33,449**	27,013
Contribution to defined contribution pension schemes	**39,339**	35,036	**18,945**	16,200
	897,966	747,994	**377,585**	287,449

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

	Group 2025 No.	Group 2024 No.	**Company 2025 No.**	Company 2024 No.
Employees	**19**	18	**5**	5

The average headcount expressed as full-time equivalents was:

	Group 2025 No.	Group 2024 No.	**Company 2025 No.**	Company 2024 No.
Employees	**14**	13	**4**	4

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

	Group 2025 No.	Group 2024 No.
In the band £60,001 - £70,000	**-**	1
In the band £70,001 - £80,000	**1**	-
In the band £100,001 - £110,000	**1**	1

The total amount of remuneration paid to key management personnel was £215,810 (2024: £182,877).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £40,945).

During the year ended 30 September 2025, expenses totalling £1,008 were reimbursed or paid directly to 3 Trustees (2024 - £3,249 to 3 Trustees) for food and travel costs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

12. Intangible assets

Group

	Develop-ment £	Website £	Total £
Cost			
At 1 October 2024	**4,900**	**105,600**	**110,500**
Additions	**14,900**	**-**	**14,900**
Disposals	**-**	**(40,300)**	**(40,300)**
At 30 September 2025	**19,800**	**65,300**	**85,100**
Amortisation			
At 1 October 2024	**839**	**97,058**	**97,897**
Charge for the year	**4,233**	**8,542**	**12,775**
On disposals	**-**	**(40,300)**	**(40,300)**
At 30 September 2025	**5,072**	**65,300**	**70,372**
Net book value			
At 30 September 2025	**14,728**	**-**	**14,728**
At 30 September 2024	4,061	8,542	12,603

12. Intangible assets (continued)

Company

	Development £	Website £	Total £
Cost			
At 1 October 2024	**4,900**	**40,300**	**45,200**
Additions	**14,900**	**-**	**14,900**
Disposals	**-**	**(40,300)**	**(40,300)**
At 30 September 2025	**19,800**	**-**	**19,800**
Amortisation			
At 1 October 2024	**839**	**35,972**	**36,811**
Charge for the year	**4,233**	**4,328**	**8,561**
On disposals	**-**	**(40,300)**	**(40,300)**
At 30 September 2025	**5,072**	**-**	**5,072**
Net book value			
At 30 September 2025	**14,728**	**-**	**14,728**
At 30 September 2024	4,061	4,328	8,389

13. Tangible fixed assets

Group

	Fixtures and fittings £	Training courses £	Total £
Cost or valuation			
At 1 October 2024	**18,118**	**40,152**	**58,270**
Additions	**-**	**2,684**	**2,684**
Disposals	**-**	**(6,625)**	**(6,625)**
At 30 September 2025	**18,118**	**36,211**	**54,329**
Depreciation			
At 1 October 2024	**7,140**	**22,760**	**29,900**
Charge for the year	**2,589**	**7,361**	**9,950**
On disposals	**-**	**(6,625)**	**(6,625)**
At 30 September 2025	**9,729**	**23,496**	**33,225**
Net book value			
At 30 September 2025	**8,389**	**12,715**	**21,104**
At 30 September 2024	10,978	17,392	28,370

13. Tangible fixed assets (continued)

Company

	Fixtures and fittings £	Training courses £	Total £
Cost or valuation			
At 1 October 2024	**18,118**	**28,871**	**46,989**
Additions	**-**	**1,945**	**1,945**
Disposals	**-**	**(6,625)**	**(6,625)**
At 30 September 2025	**18,118**	**24,191**	**42,309**
Depreciation			
At 1 October 2024	**7,140**	**18,743**	**25,883**
Charge for the year	**2,589**	**5,031**	**7,620**
On disposals	**-**	**(6,625)**	**(6,625)**
At 30 September 2025	**9,729**	**17,149**	**26,878**
Net book value			
At 30 September 2025	**8,389**	**7,042**	**15,431**
At 30 September 2024	10,978	10,128	21,106

14. Fixed asset investments

Company	Investments in subsidiary companies £
Cost or valuation	
At 1 October 2024	**100**
At 30 September 2025	**100**
Net book value	
At 30 September 2025	**100**
At 30 September 2024	100

15. Debtors

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Due within one year				
Trade debtors	**146,899**	111,920	**12,560**	18,689
Amounts owed by group undertakings	**-**	-	**15,692**	16,850
Other debtors	**26**	-	**26**	-
Prepayments and accrued income	**28,552**	49,674	**19,134**	37,804
	175,477	161,594	**47,412**	73,343

16. Creditors: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Trade creditors	**23,680**	40,723	**15,063**	24,750
Other taxation and social security	**77,772**	67,046	**8,677**	12,307
Other creditors	**4,132**	4,384	**298**	1,274
Accruals and deferred income	**193,506**	207,984	**140,640**	164,483
	299,090	320,137	**164,678**	202,814

	Group 2025 £	Group 2024 £	**Company 2025 £**	Company 2024 £
Deferred income at 1 October 2024	**144,340**	172,491	**124,972**	115,836
Resources deferred during the year	**102,985**	144,340	**81,169**	124,972
Amounts released from previous periods	**(144,340)**	(172,491)	**(124,972)**	(115,836)
Deferred income at 30 September 2025	**102,985**	144,340	**81,169**	124,972

Deferred income is income received in relation to membership subscriptions, SGPV Annual registrations, sponsorship income, projects and training courses to be held in 2025/26.

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2024 £	**Income £**	**Expenditure £**	**Balance at 30 September 2025 £**
Unrestricted funds				
General funds	**606,259**	**1,539,067**	**(1,489,279)**	**656,047**

Statement of funds - prior year

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

18. Summary of funds

Summary of funds - current year

	Balance at 1 October 2024 £	Income £	Expenditure £	Balance at 30 September 2025 £
General funds	**606,259**	**1,539,067**	**(1,489,279)**	**656,047**

Summary of funds - prior 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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	21,104	**21,104**
Intangible fixed assets	14,728	**14,728**
Current assets	919,305	**919,305**
Creditors due within one year	(299,090)	**(299,090)**
Total	656,047	**656,047**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

	Group 2025 £	Group 2024 £
Net income for the year (as per Statement of Financial Activities)	**49,788**	154,824
Adjustments for:		
Depreciation charges	**9,950**	10,095
Amortisation charges	**12,775**	34,581
Dividends, interests and rents from investments	**(2,294)**	(153)
Increase in debtors	**(13,883)**	(34,450)
Increase/(Decrease) in creditors	**(21,047)**	14,949
Net cash provided by operating activities	**35,289**	179,846

21. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	**743,828**	723,829
Total cash and cash equivalents	**743,828**	723,829

22. Analysis of changes in net debt

	At 1 October 2024 £	Cash flows £	At 30 September 2025 £
Cash at bank and in hand	**723,829**	**19,999**	**743,828**
	723,829	**19,999**	**743,828**

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 £18,945 (2024: £35,036). Contributions totalling £2,912 (2024: £3,399) were payable to the fund at the balance sheet date and are included in creditors.

24. Related party transactions

The Chairman R Froggatt received remuneration for consultancy services during the year of £40,000 (2024: £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 profesionnal 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:

Name	Company number	Registered office or principal place of business	Principal activity
CL:AIRE Initiatives Ltd	13628954	Reading Business Centre Fountain House, Queens Walk, Reading, RG1 7QF	Operating Definition of Waste Code of Practice programme

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) for the year £	Net assets £
CL:AIRE Initiatives Ltd	**1,203,660**	**786,187**	**417,473**	**418,522**

Accounts

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees	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)
Company registered number	03740059
Charity registered number	1075611
Registered office	Reading Business Centre Foundation House Queens Walk Reading RG1 7QF
Company secretary	P Tervet
Chief executive officer	R L Froggatt
Independent auditors	James Cowper Kreston Audit Chartered Accountants and Statutory Auditor Reading Bridge House George Street Reading Berkshire RG1 8LS
Bankers	Co-Operative Bank 1 Balloon Street Manchester N60 4EP

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.

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, thrugh 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).

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.

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.

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.

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 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.

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.

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

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

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.

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.

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:

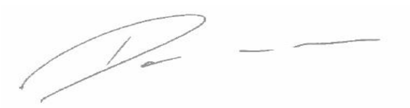
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing 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. This description forms part of our Auditors' Report.

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

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 £
Income from:				
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
Total income		**1,379,575**	**1,379,575**	1,067,043
Expenditure on:				
Raising funds	6	**715,938**	**715,938**	751,701
Charitable activities	7	**508,813**	**508,813**	490,159
Total expenditure		**1,224,751**	**1,224,751**	1,241,860
Net movement in funds		**154,824**	**154,824**	(174,817)
Reconciliation of funds:				
Total funds brought forward		**451,435**	**451,435**	626,252
Net movement in funds		**154,824**	**154,824**	(174,817)
Total funds carried forward		**606,259**	**606,259**	451,435

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.

CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2024

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

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.

COMPANY BALANCE SHEET
AS AT 30 SEPTEMBER 2024

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

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.

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.

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

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.

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

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.

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

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Training income	103,938	**103,938**	76,424
Projects and consultancy income	108,361	**108,361**	63,716
Other income from charitable activities	1,125	**1,125**	2,000
Membership subsciptions	121,558	**121,558**	108,959
Charitable trading fees receivable	20,996	**20,996**	16,210
	355,978	**355,978**	267,309
Total 2023	267,309	267,309	

4. Income from other trading activities

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Charitable trading subsidiary income	1,023,444	**1,023,444**	799,690
Total 2023	799,690	799,690	

5. Investment income

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Investment income	153	**153**	44
Total 2023	44	44	

6. Expenditure on raising funds

Other trading expenses

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Stimulating regeneration of contaminated land	508,813	**508,813**	490,159
Total 2023	490,159	490,159	

8. Analysis of expenditure by activities

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

Analysis of support costs

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

9. Auditors' remuneration

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

10. Staff costs

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

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

	Group 2024 No.	Group 2023 No.	**Company 2024 No.**	Company 2023 No.
Employees	**18**	16	**5**	4

The average headcount expressed as full-time equivalents was:

	Group 2024 No.	Group 2023 No.	**Company 2024 No.**	Company 2023 No.
Employees	**13**	14	**4**	4

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

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

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

11. Trustees' remuneration and expenses

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

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

12. Intangible assets (continued)

Company

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

13. Tangible fixed assets

Group

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

13. Tangible fixed assets (continued)

Company

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

14. Fixed asset investments

Company	Investments in subsidiary companies £
Cost or valuation	
At 1 October 2023	**100**
At 30 September 2024	**100**
Net book value	
At 30 September 2024	**100**
At 30 September 2023	100

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

15. Debtors

	Group 2024 £	Group 2023 £	**Company 2024 £**	Company 2023 £
Due within one year				
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
	161,594	127,144	**73,343**	82,706

16. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	**Company 2024 £**	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
	320,137	305,188	**202,814**	194,068

	Group 2024 £	Group 2023 £	**Company 2024 £**	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)
Deferred income at 30 September 2024	**144,340**	172,491	**124,972**	115,836

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
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 £
Unrestricted funds				
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

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

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)	**154,824**	(174,817)
Adjustments for:		
Depreciation charges	**10,095**	9,515
Amortisation charges	**34,581**	33,741
Dividends, interests and rents from investments	**(153)**	(44)
Decrease/(increase) in debtors	**(34,450)**	134,943
Increase/(decrease) in creditors	**14,949**	(202,828)
Net cash provided by/(used in) operating activities	**179,846**	(199,490)

21. Analysis of cash and cash equivalents

	Group 2024 £	Group 2023 £
Cash in hand	**723,829**	554,815
Total cash and cash equivalents	**723,829**	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	**554,815**	**169,014**	**723,829**
	554,815	**169,014**	**723,829**

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 totalloing £3,399 (2023: £3,218) were payable to the fund at the balance sheet date and are included in creditors.

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 profesionnal 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:

Name	Company number	Registered office or principal place of business	Principal activity
C:LAIRE Initiatives Ltd	13628954	Reading Business Centre Fountain House, Queens Walk, Reading, RG1 7QF	Operating Definition of Waste Code of Practice programme

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

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

Accounts

Company registration number: 03740059
Charity number: 1075611

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2023

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

MENZIES
BRIGHTER THINKING

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

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the Company for the 1 October 2022 to 30 September 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

The company also operates under the name CL:AIRE. The detail included in this report includes figures and information for both CL:AIRE and its subsidiary company; CL:AIRE Initiatives Ltd (company number 13628954). For these purposes, the name ‘CL:AIRE’ is used throughout.

Legal Status

The company is registered as a charitable company limited by guarantee and was set up governed by a Memorandum of Association and Articles dated 23 March 1999. The Articles were amended by special resolutions on 25 April 2008, 5 April 2011, and 21 February 2014. The Company operates a subsidiary organisation, CL:AIRE Initiatives Ltd (Company number 13628954) , which operates with a separate Board of Directors and is a wholly owned subsidiary of CL:AIRE.

The Board of Trustees represents the Members and has overall financial and management responsibility for CL:AIRE.

Structure, governance and management

Method of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

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

Organisational structure and decision making

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

Management and Staff Team

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

Advisory Groups

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

- To advance education and promote study and research for the benefit of the public about the protection of the environment generally and without limitation the remediation of contaminated land;

- To promote the conservation, rehabilitation, reclamation, remediation, and improvement of the physical and natural environment for the benefit of the public in the United Kingdom.

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

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

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 National Brownfield Forum which was originally established by DCLG and Defra to promote the sustainable use of land. It brings together private and public sector organisations to take an open and forward-looking strategic overview of current and future land use issues identifying key challenges as they arise and seeking appropriate resolutions.

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

CL:AIRE technical and corporate membership has remained steady throughout the financial year. There is an established communication link between CL:AIRE and the industry which encourages the development of better regulation to maintain and improve standards across the industry.

As well as providing these essential services, membership has helped to sustain CL:AIRE to further develop new industry initiatives which solve problems, raise standards, save money, and offer networking opportunities. Membership levels are maintained through networking, engaging industry, marketing, training, and secretariat roles.

CL:AIRE has continued its role as the facilitator of the Definition of Waste: Code of Practice, which is an initiative designed to improve the sustainable and cost-effective development of land. The code of practice has allowed significant cost and environmental benefits to be realised across the UK having been applied to hundreds of projects.

Training courses for the linked 'qualified person' role remain CL:AIRE's most popular course.

CL:AIRE's commitment to training and education has also been maintained through the continued growth of the interactive e-learning training program for various subjects deemed relevant to the EA and wider industry. The e-learning platform has provided relevant and cost-effective training throughout the financial year. Through engaging with its varied membership and networking groups, CL:AIRE has ensured that the training it develops is relevant and fit for purpose.

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

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

Financial review

a. Going concern

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

b. Income

The company received funding to carry out its objectives without restriction and this funding is identified in the financial statements as Unrestricted Funds.

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

c. Level of Reserves

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

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

As of 30 September 2023, the Group had funds of £451,435 as compared to £626,252 at the end of the previous year. After excluding amounts invested in fixed assets, free reserves stood at £376,771 (2022 • £514,595).

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

The remainder of the unrestricted reserves are to be used to provide working capital as well as funding growth where appropriate.

d. Risk

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

Employment risk is controlled by employing a qualified Human Resources manager. The charitable company carries employers' liability insurance.

Project risk is controlled by a comprehensive and transparent process that involves a formal project application that is reviewed by the Technology and Research Group. Approved projects are sent to the board for ratification. The charitable company has developed legal contracts that are applied to charitable company approved sites and projects.

These contracts are based upon defined milestones which ensure that the project is being carried out according to the approved work plan. At the conclusion of the project the charitable company publishes a report describing the project and its results.

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

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

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

e. Investment policy

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

f. Fundraising

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

Plans for future periods

Future developments

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

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

CL:AIRE will encourage new technology demonstrations, ensuring that sustainable remediation technologies get the backing 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

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

Small companies note

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

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

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

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 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 30 September 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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.

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
Janice Matthews
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Janice Matthews FCA (Senior statutory auditor)

for and on behalf of
Menzies LLP

Chartered Accountants
Statutory Auditor

Magna House

18-32 London Road

Staines-Upon-Thames

TW18 4BP

Date: 27-Jun-2024

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

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

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

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

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

CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2023

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

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

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

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

DocuSigned by:

Richard Froggatt

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

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

COMPANY STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2023

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

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

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

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

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

DocuSigned by:
Richard Froggatt
A51CBA6ECD1F436...

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

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

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

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

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

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

1. General information

Contaminated Land: Applications in Real Environments is a private company, limited by guarantee, incorporated in England and Wales, Company registration number 03740059. The registered office is Reading Business Centre Fountain House, Queens Walk, Reading, England, RG1 7QF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

2.2 Company Status

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

2.3 Income

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

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Intangible assets and amortisation

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

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

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

Amortisation is provided on the following basis:

Website	- 3 years straight line

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2. Accounting policies (continued)

2.7 Investments

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

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

2.8 Debtors

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

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

2.12 Pensions

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

2.13 Fund accounting

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

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

3. Income from charitable activities

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

4. Investment income

	Unrestricted funds 2023 £	**Total funds 2023 £**	*Total funds 2022 £*
Investment income	44	**44**	*266*

5. Expenditure on raising funds

Marketing and promotion expenses

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

6. Analysis of expenditure on charitable activities

Summary by fund type

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

7. Analysis of expenditure by activities

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

Analysis of support costs

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

8. Auditors' remuneration

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

9. Staff costs

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

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

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

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

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

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

10. Trustees' remuneration and expenses

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

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

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

11. Intangible assets

Group

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

11. Intangible assets (continued)

Company

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

12. Tangible fixed assets

Group

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

12. Tangible fixed assets (continued)

Company

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

13. Fixed asset investments

Company	Investments in subsidiary companies £
Cost or valuation	
At 1 October 2022	**100**
At 30 September 2023	**100**

Details of the subsidiary company are found in Note 24.

14. Debtors

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

15. Creditors: Amounts falling due within one year

	Group 2023 £	*Group 2022 £*	**Company 2023 £**	*Company 2022 £*
Trade creditors	**24,543**	*4,789*	**23,295**	*4,789*
Amounts owed to group undertakings	**-**	*-*	**-**	*530,058*
Other taxation and social security	**37,594**	*130,008*	**15,378**	*2,765*
Other creditors	**3,218**	*2,160*	**734**	*2,260*
Accruals and deferred income	**239,833**	*371,159*	**154,661**	*126,772*
	305,188	*508,116*	**194,068**	*666,644*

	Group 2023 £	*Group 2022 £*	**Company 2023 £**	*Company 2022 £*
Deferred income at 1 October 2022	**285,939**	*82,865*	**90,851**	*82,865*
Resources deferred during the year	**172,491**	*285,939*	**115,836**	*90,851*
Amounts released from previous periods	**(285,939)**	*(82,865)*	**(90,851)**	*(82,865)*
Deferred income at 30 September 2022	**172,491**	*285,939*	**115,836**	*90,851*

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

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

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

16. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

19. Analysis of cash and cash equivalents

	Group 2023 £	*Group 2022 £*
Cash in hand	**554,815**	*760,624*
Total cash and cash equivalents	**554,815**	*760,624*

20. Analysis of changes in net debt

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

21. Operating lease commitments

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

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

22. Related party transactions

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

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

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

23. Controlling party

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

24. Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
CL:AIRE Initiatives Ltd	13628954	Reading Business Centre Fountain House, Queens Walk, Reading, England, RG1 7QF	Operating Definition of Waste Code of Practice programme

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

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

Accounts

Company registration number: 03740059
Charity number: 1075611

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2022

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

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Trustees	M Ballard F Evans R L Froggatt, Executive Chairman H Harries SAGTA J Smith M Summersgill E Tattersdill
Company registered number	03740059
Charity registered number	1075611
Registered office	Reading Business Centre Fountain House Queens Walk Reading England RG1 7QF
Company secretary	P Tervet
Chief executive officer	R L Froggatt
Independent auditors	Menzies LLP Chartered Accountants Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Company for the 1 October 2021 to 30 September 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

The company also operates under the name CL:AIRE

Legal Status

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

The Board of Trustees represents the Members and has overall financial and management responsibility for CL:AIRE.

Structure, governance and management

Method of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

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

Organisational structure and decision making

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

Management and Staff Team

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

Advisory Groups

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

• To advance education and promote study and research for the benefit of the public about the protection of the environment generally and without limitation the remediation of contaminated land;

• To promote the conservation, rehabilitation, reclamation, remediation and improvement of the physical and natural environment for the benefit of the public in the United Kingdom.

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

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

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 engagement
- Increase the use and knowledge of the Definition of Waste: Code of Practice
- Educate and train key stakeholders

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.

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.

As well as providing these essential services, membership has helped to sustain CL:AIRE to further develop new industry initiatives which solve problems, save money and offer networking opportunities. Membership levels are maintained through networking, engaging industry, marketing, training and secretariat roles.

CL:AIRE has continued its role as the facilitator of the Definition of Waste: Code of Practice, which is an initiative designed to improve the sustainable and cost effective development of land. The code of practice has allowed significant cost and environmental benefits to be realised across the UK having been applied to hundreds of projects.

Training courses for the linked 'qualified person' role remain CL:AIRE's most popular course.

CL:AIRE's commitment to training and education has also been maintained through the continued growth of the interactive e-learning training program for various subjects deemed relevant to the EA and wider industry. The e-learning platform has provided relevant and cost-effective training throughout the financial year. Through engaging with its varied membership and networking groups, CL:AIRE has ensured that the training it develops is relevant and fit for purpose.

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

Financial review

a. Going concern

The COVID situation had less of an impact than was anticipated, as many people continued to support CL:AIRE's work through membership, online learning, and the use of the DoW CoP.

The company has adequate reserves and cash and is generating surpluses on its activities. The Board accordingly believe 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 £1,215,042 (2021: £713,138) unrestricted income during the year. Resources that have been expended are £1,117,666 (2021: £571,386) with £97,376 (2021: £141,752) net accumulated income resource remaining.

c. Level of Reserves

During the financial period ended 30 September 2022, CL:AIRE's management and Trustees have been proactive in sourcing funds as well as cutting costs where possible in order to enable the Charity to maintain its operations for the foreseeable future.

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

As at 30 September 2022, the Group had funds of £626,252, as compared to £528,876 at the end of the previous year. After excluding amounts invested in fixed assets, free reserves stood at £514,695 (2021: £460,832).

For unrestricted reserves, the Charity aims to maintain a minimum of £300,000, which is a sufficient level to meet at least six months operating costs. The remainder of the unrestricted reserves are to be used to provide working capital as well as funding growth where appropriate.

d. Risk

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

Employment risk is controlled by employing a qualified Human Resources manager. The charitable company carries employers' liability insurance.

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

results.

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

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

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

d. 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.

e. Fundraising

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

Plans for future periods

Future developments

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

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

CL:AIRE will encourage new technology demonstrations, ensuring that sustainable remediation technologies get the backing 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.

The growth in income last year prompted the Board to review the income generating activities and risk profile of CL:AIRE. After careful consideration the Board decided to create a Trading Subsidiary for CL:AIRE, to mitigate the risks of further growth in certain areas of CL:AIRE's work, and open up new potential income streams to benefit the Charity. The appropriate staff members have been moved across to the subsidiary company and the Charity took legal advice in order to ensure compliance.

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 in order to be aware of any relevant

audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Menzies LLP were appointed to fill a casual vacancy and have been re-appointed as auditor for the ensuing year in

accordance with section 485 of the Companies Act 2006.

Small companies note

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

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

R L Froggatt
Trustee
Date: 27 June 2023

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 2022 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 2022 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.

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.

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

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

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

- The Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including UK

Companies and Charities Act and employment and tax legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

- We understood how the Company is complying with those legal and regulatory frameworks by making inquiries to

management and those responsible for legal and compliance procedures and the company secretary and corroborated

our inquiries through our review of board minutes.

- The engagement partner assessed whether the engagement team collectively had the appropriate competence and

capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any

issues in this area.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might

occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the

greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and

payment of fraudulent expenses and timing of revenue recognition.

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

Audit procedures performed by the engagement team included:

• Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;

• Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

• Challenging assumptions and judgments made by management in its significant accounting estimates; and

• Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews FCA (Senior statutory auditor)

for and on behalf of
Menzies LLP

Chartered Accountants
Statutory Auditor

Centrum House

36 Station Road

Egham

Surrey

TW20 9LF

28 June 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	**Unrestricted funds 2022 £**	**Total funds 2022 £**	*Total funds 2021 £*
Income from:				
Charitable activities	3	**1,214,776**	**1,214,776**	*712,985*
Investments	4	**266**	**266**	*153*
Total income		**1,215,042**	**1,215,042**	*713,138*
Expenditure on:				
Raising funds	5	**159,950**	**159,950**	*108,982*
Charitable activities	6	**957,716**	**957,716**	*462,404*
Total expenditure		**1,117,666**	**1,117,666**	*571,386*
Net movement in funds		**97,376**	**97,376**	*141,752*
Reconciliation of funds:				
Total funds brought forward		**528,876**	**528,876**	*387,124*
Net movement in funds		**97,376**	**97,376**	*141,752*
Total funds carried forward		**626,252**	**626,252**	*528,876*

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

The notes on pages 16 to 31 form part of these financial statements.

CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note		2022 £		2021 £
Fixed assets					
Intangible assets	11		**76,025**		*53,980*
Tangible assets	12		**35,532**		*14,064*
			111,557		*68,044*
Current assets					
Debtors	14	**262,087**		*178,714*	
Cash at bank and in hand		**760,624**		*592,412*	
		1,022,711		*771,126*	
Creditors: amounts falling due within one year	15	**(508,016)**		*(310,294)*	
Net current assets			**514,695**		*460,832*
Total assets less current liabilities			**626,252**		*528,876*
Total net assets			**626,252**		*528,876*
Charity funds					
Unrestricted funds			**626,252**		*528,876*
Total funds			**626,252**		*528,876*

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

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

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

R L Froggatt
Trustee
Date: 27 June 2023

The notes on pages 16 to 31 form part of these financial statements.

COMPANY STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2022

	Note		2022 £		*2021 £*
Fixed assets					
Intangible assets	11		**28,278**		*53,980*
Tangible assets	12		**31,140**		*14,064*
Investments	13		**100**		*-*
			59,518		*68,044*
Current assets					
Debtors	14	**142,855**		*178,714*	
Cash at bank and in hand		**760,624**		*592,412*	
		903,479		*771,126*	
Creditors: amounts falling due within one year	15	**(666,544)**		*(310,294)*	
Net current assets			**236,935**		*460,832*
Total assets less current liabilities			**296,453**		*528,876*
Total net assets			**296,453**		*528,876*
Charity funds					
Unrestricted funds			**296,453**		*528,876*
Total funds			**296,453**		*528,876*

The Company's net movement in funds for the year was £(232,423) *(2021 - £141,752)*.

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

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

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

R L Froggatt
Trustee
Date: 27 June 2023

The notes on pages 16 to 31 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	18	**250,961**	*257,879*
Cash flows from investing activities			
Dividends, interests and rents from investments		**266**	*153*
Purchase of intangible assets		**(51,620)**	*(53,980)*
Purchase of tangible fixed assets		**(31,395)**	*(18,328)*
Net cash used in investing activities		**(82,749)**	**(72,155)**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**168,212**	**185,724**
Cash and cash equivalents at the beginning of the year		**592,412**	*406,688*
Cash and cash equivalents at the end of the year	19	**760,624**	*592,412*

The notes on pages 16 to 31 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

Contaminated Land: Applications in Real Environments is a private company, limited by guarantee, incorporated in England and Wales, Company registration number 03740059. The registered office is Reading Business Centre Fountain House, Queens Walk, Reading, England, RG1 7QF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

2.2 Company Status

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

2.3 Income

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

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Intangible assets and amortisation

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

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

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

Amortisation is provided on the following basis:

Website	- 3 years	straight line

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2. Accounting policies (continued)

2.7 Investments

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

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

2.8 Debtors

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial Instruments

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

2.11 Operating leases

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

2.12 Pensions

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

2. Accounting policies (continued)

2.13 Fund accounting

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

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

3. Income from charitable activities

	Unrestricted funds 2022 £	**Total funds 2022 £**	*Total funds 2021 £*
Membership Subscriptions	131,851	**131,851**	*124,963*
Training Income	80,774	**80,774**	*68,493*
Sponsorship Income	200	**200**	-
Projects and Consultancy Income	271,733	**271,733**	*82,886*
Charitable trading fees receivable	726,805	**726,805**	*436,643*
Other income from charitable activities	3,413	**3,413**	-
	1,214,776	**1,214,776**	*712,985*

4. Investment income

	Unrestricted funds 2022 £	**Total funds 2022 £**	*Total funds 2021 £*
Investment income	266	**266**	*153*

5. Expenditure on raising funds

5. Expenditure on raising funds (continued)

Marketing and promotion expenses

	Unrestricted funds 2022 £	**Total funds 2022 £**	*Total funds 2021 £*
Marketing and promotion - costs	63,915	**63,915**	*42,735*
Marketing and promotion - wages and salaries	96,035	**96,035**	*66,247*
	159,950	**159,950**	*108,982*

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	**Total 2022 £**	*Total 2021 £*
Stimulating regeneration of contaminated land	957,716	**957,716**	*462,404*

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	**Support costs 2022 £**	**Total funds 2022 £**	*Total funds 2021 £*
Stimulating regeneration of contaminated land	687,142	270,574	**957,716**	*462,404*
Total 2021	*291,947*	*170,457*	*462,404*	

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Depreciation and Amortisation	37,437	**37,437**	*5,037*
Legal and professional	75,454	**75,454**	*92,789*
Office costs	108,657	**108,657**	*38,693*
Governance costs	49,026	**49,026**	*33,938*
	270,574	**270,574**	*170,457*

8. Auditors' remuneration

	2022 £	*2021 £*
Fees payable to the Company's auditor for the audit of the Company's annual accounts (2021, Independent Examination)	**7,000**	*850*
Fees payable to the Company's auditor in respect of:		
The auditing of accounts of the subsidiary of the company	**3,750**	-
Accounting services	**5,850**	*3,730*
Taxation compliance services	**750**	-

9. Staff costs

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Wages and salaries	**439,427**	*286,832*	**196,693**	*286,832*
Social security costs	**49,543**	*16,593*	**24,377**	*16,593*
Contribution to defined contribution pension schemes	**21,243**	*14,873*	**7,655**	*14,873*
	510,213	*318,298*	**228,725**	*318,298*

9. Staff costs (continued)

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

	Group 2022 No.	*Group 2021 No.*	**Company 2022 No.**	*Company 2021 No.*
Number of management and administrative staff	**12**	*8*	**5**	*8*

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

	Group 2022 No.	*Group 2021 No.*
In the band £80,001 - £90,000	**1**	-

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 30 September 2022, expenses totalling £561 were reimbursed or paid directly to 2 Trustees *(2021 - £97 to 1 Trustee)* for food and travel costs.

11. Intangible assets

Group

	Website
	£
Cost	
At 1 October 2021	53,980
Additions	51,620
At 30 September 2022	105,600
Amortisation	
Charge for the year	29,575
At 30 September 2022	29,575
Net book value	
At 30 September 2022	76,025
At 30 September 2021	*53,980*

11. Intangible assets (continued)

Company

	Website
	£
Cost	
At 1 October 2021	**53,980**
Additions	**51,620**
Intra-group transfers	**(65,300)**
At 30 September 2022	**40,300**
Amortisation	
Charge for the year	**12,022**
At 30 September 2022	**12,022**
Net book value	
At 30 September 2022	**28,278**
At 30 September 2021	*53,980*

12. Tangible fixed assets

Group

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 October 2021	-	23,807	23,807
Additions	18,118	13,277	31,395
Disposals	-	(9,380)	(9,380)
At 30 September 2022	18,118	27,704	45,822
Depreciation			
At 1 October 2021	-	9,743	9,743
Charge for the year	1,964	5,898	7,862
On disposals	-	(7,315)	(7,315)
At 30 September 2022	1,964	8,326	10,290
Net book value			
At 30 September 2022	16,154	19,378	35,532
At 30 September 2021	*-*	*14,064*	*14,064*

12. Tangible fixed assets (continued)

Company

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 October 2021	-	23,807	23,807
Additions	18,118	8,098	26,216
Disposals	-	(9,380)	(9,380)
At 30 September 2022	18,118	22,525	40,643
Depreciation			
At 1 October 2021	-	9,743	9,743
Charge for the year	1,964	5,111	7,075
On disposals	-	(7,315)	(7,315)
At 30 September 2022	1,964	7,539	9,503
Net book value			
At 30 September 2022	16,154	14,986	31,140
At 30 September 2021	*-*	*14,064*	*14,064*

13. Fixed asset investments

Company	Investments in subsidiary companies £
Cost or valuation	
Additions	100
At 30 September 2022	100

Details of the subsidiary company are found in Note 24.

14. Debtors

	Group 2022 £	*Group 2021 £*	**Company 2022 £**	*Company 2021 £*
Due within one year				
Trade debtors	**59,390**	*136,141*	**59,390**	*136,141*
Other debtors	**57,537**	*-*	**57,537**	*-*
Prepayments and accrued income	**145,160**	*42,573*	**25,928**	*42,573*
	262,087	*178,714*	**142,855**	*178,714*

15. Creditors: Amounts falling due within one year

	Group 2022 £	*Group 2021 £*	**Company 2022 £**	*Company 2021 £*
Trade creditors	**4,789**	*7,817*	**4,789**	*7,817*
Amounts owed to group undertakings	**-**	*-*	**530,058**	*-*
Other taxation and social security	**130,008**	*71,214*	**2,765**	*71,214*
Other creditors	**2,060**	*235*	**2,160**	*235*
Accruals and deferred income	**371,159**	*231,028*	**126,772**	*231,028*
	508,016	*310,294*	**666,544**	*310,294*

	Group 2022 £	*Group 2021 £*	**Company 2022 £**	*Company 2021 £*
Deferred income at 1 October 2021	**82,865**	*50,219*	**82,865**	*50,219*
Resources deferred during the year	**439,319**	*233,951*	**244,231**	*233,951*
Amounts released from previous periods	**(236,245)**	*(201,305)*	**(236,245)**	*(201,305)*
Deferred income at 30 September 2022	**285,939**	*82,865*	**90,851**	*82,865*

Deferred income is income received in relation to membership subscriptions, projects and training courses to be held in 2022-2023.

16. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

	Balance at 1 October 2020 £	*Income £*	*Expenditure £*	*Balance at 30 September 2021 £*
General funds	*387,124*	*713,138*	*(571,386)*	*528,876*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	35,532	**35,532**
Intangible fixed assets	76,025	**76,025**
Current assets	1,022,711	**1,022,711**
Creditors due within one year	(508,016)	**(508,016)**
Total	626,252	**626,252**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Total funds 2021 £*
Tangible fixed assets	*14,064*	*14,064*
Intangible fixed assets	*53,980*	*53,980*
Current assets	*771,126*	*771,126*
Creditors due within one year	*(310,294)*	*(310,294)*
Total	*528,876*	*528,876*

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

	Group 2022 £	*Group 2021 £*
Net income for the year (as per Statement of Financial Activities)	**97,376**	*141,752*
Adjustments for:		
Depreciation charges	**7,862**	*5,037*
Amortisation charges	**29,575**	*-*
Losses on investments	**(266)**	*(153)*
Dividends, interests and rents from investments	**2,065**	*-*
Increase in debtors	**(83,373)**	*(89,107)*
Increase in creditors	**197,722**	*200,350*
Net cash provided by operating activities	**250,961**	*257,879*

19. Analysis of cash and cash equivalents

	Group 2022 £	*Group 2021 £*
Cash in hand	**760,624**	*592,412*
Total cash and cash equivalents	**760,624**	*592,412*

20. Analysis of changes in net debt

	At 1 October 2021 £	Cash flows £	At 30 September 2022 £
Cash at bank and in hand	**592,412**	**168,212**	**760,624**
	592,412	**168,212**	**760,624**

21. Operating lease commitments

At 30 September 2022 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	*Group 2021 £*	**Company 2022 £**	*Company 2021 £*
Not later than 1 year	**26,402**	-	**26,402**	-
Later than 1 year and not later than 5 years	**5,528**	-	**5,528**	-
	31,930	-	**31,930**	-

22. Related party transactions

The Chairman R Froggatt received remuneration for consultancy services during the period of £40,000 (2021: £25,833) in an arrangement approved by both Charity Commission and the Trustees. None of the other trustees received any remuneration during the period.

The company purchased professional indemnity insurance for its trustees and officers. The charge for the year was £1,000 (2021: £5,029).

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

At the year end, £530,058 (2021: £530,058) was owed to CL:AIRE Initiatives Limited, the charity's subsidiary company.

23. Controlling party

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

24. Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Comp numb	Registered office or principal place of business	Principal activity
CL:AIRE Initiatives Ltd	136:	Reading Business Centre Fountain House, Queens Walk, Reading, England, RG1 7QF	Operating Definition of Waste Code of Practice programme

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
CL:AIRE Initiatives Ltd	**921,878**	**592,079**	**329,799**	**329,899**

Accounts

Company registration number: 03740059
Charity number: 1075611

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

30 SEPTEMBER 2020

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

MENZIES
BRIGHTER THINKING

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

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

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

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2020

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

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

The company also operates under the name CL:AIRE

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

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

Structure, governance and management

Method of appointment or election of Trustees
New Trustees are apopinted by their fellow Trustees and upon appointment they are already familiar with the issues surrounding the charity and the work the charity performs through prior involvement.

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

Organisational structure and decision making
The legal members have agreed to guarantee the company to a value of £1 in the event of a winding up.

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

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

• To advance education and promote study and research for the benefit of the public about the protection of the environment generally and without limitation the remediation of contaminated land;

• To promote the conservation, rehabilitation, reclamation, remediation and improvement of the physical and natural environment for the benefit of the public in the United Kingdom.

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

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

Achievements and performance

a. Review of activities

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

Financial review

a. Going concern

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

b. Income

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

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

c. Level of Reserves

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

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

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

d. Risk

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

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

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

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

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

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

e. Investment policy

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

Plans for future periods

Future developments

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

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

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

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

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

Small companies note

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

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

DocuSigned by:
Richard Froggatt
A51CBA6ECD1F436...
R L Froggatt
Trustee
Date: 28-Jun-2021

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

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

Signed: DocuSigned by: Malcolm Lucas 73C3939C8107499... Dated: 28-Jun-2021

Malcolm Lucas FCA

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

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

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

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

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

CONTAMINATED LAND: APPLICATIONS IN REAL ENVIRONMENTS

(A Company Limited by Guarantee)

REGISTERED NUMBER: 03740059

BALANCE SHEET
AS AT 30 SEPTEMBER 2020

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

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

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

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

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

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

DocuSigned by:

Richard Froggatt

A51CBA6ECD1F436...

R L Froggatt
Trustee
Date: 28-Jun-2021

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

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

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

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

1. Accounting policies

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

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company status

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

1.3 Fund accounting

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

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

1. Accounting policies (continued)

1.4 Income

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

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

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

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

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

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

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

1.5 Expenditure

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

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

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

1.6 Going concern

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

1. Accounting policies (continued)

1.7 Government grants

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

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

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

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

Fixtures and fittings	- 4 years straight line

1.10 Debtors

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

1.11 Liabilities and provisions

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

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

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

1.12 Financial instruments

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

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Donations	1,371	**1,371**	*5,300*
Government grants	23,629	**23,629**	-
	25,000	**25,000**	*5,300*

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

3. Income from charitable activities

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

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

4. Investment income

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

5. Analysis of expenditure on charitable activities

Summary by fund type

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

6. Analysis of expenditure by activities

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

Analysis of support costs

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

7. Independent examiner's remuneration

8. Staff costs

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

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

	2020	*2019*
	No.	*No.*
Number of management and administrative staff	**6**	*5*

	2020	*2019*
	No.	*No.*
Average headcount expressed as a full time equivalent	**6**	*5*

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

9. Tangible fixed assets

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

9. Tangible fixed assets (continued)

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

10. Debtors

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

11. Creditors: Amounts falling due within one year

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

. Creditors: Amounts falling due within one year (continued)

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

12. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

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

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

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

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

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

15. Analysis of cash and cash equivalents

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

16. Analysis of changes in net debt

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

17. Pension commitments

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

18. Related party transactions

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

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

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

19. Controlling party

There is no controlling party.