



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	1	2023		31	12	2023

Section A Reference and administration details

Charity name

Herefordshire and Worcestershire Earth Heritage Trust

Other names charity is known by

Registered charity number (if any)

1144354

Charity's principal address

Geological Records Centre

University of Worcester, Henwick Road

Worcester

Postcode

WR2 6AJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs K Andrew			
2	Mr M Brooks			
3	Professor I Fairchild	Chair		
4	Dr S Hay	Deputy chair		
5	Mrs K Hughes			
6	Dr C Jones			
7	Mr M Baggott			
8	Mrs E Andrews			
9	Dr. A. Sims		From September 2023	
10				
11				
12				
13				
14				
15				
16				
17				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum & Articles of Association dated 31/03/2011 as amended by Special resolution 13/10/2011
How the charity is constituted (eg. trust, association, company)	Private company limited by guarantee, registered at Companies House, Cardiff. Co. No. 07586089
Trustee selection methods (eg. appointed by, elected by)	Appointed by trustees and confirmed in general meeting

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Significant external risks exist in respect of delivery of projects in accordance with the requirements of external funders. These risks are managed through the oversight of projects by designated trustees, and regular review and discussion of the projects in Board meetings.</p> <p>A general risk to the Trust's operations exists through the difficulty in securing funding for general charitable activities and the trustees remain mindful of the need to control costs and increase fundraising. Reserves are currently sufficient, whilst a new project is being developed.</p> <p>Procedures are in place to ensure compliance with health and safety of staff, volunteers, contractors and visitors, both within the Trust offices, at various geological sites across the two counties and during other activities conducted by the Trust.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The Trust's objects are to promote the protection, conservation and improvement of Earth heritage sites for the benefit of the public, in particular, but not exclusively, in the counties of Herefordshire and Worcestershire; and also to educate the public in Earth heritage.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The following main activities were undertaken for public benefit in relation to the Trust's objects during 2023:

Malvern Hills Site Maintenance

The Malvern Hills AONB (now to be referred to as National Landscape) and the Malvern Hills Trust contracted the Trust to undertake site maintenance at several important Earth heritage sites for the benefit of all visitors to these sites. Additional work related to quinquennial condition monitoring of AONB sites was also undertaken.

Birmingham's Erratic Boulders: Heritage of the Ice Age

This project in which we led a partnership with the Black Country Geological Society, Birmingham Open Spaces Forum and the Lapworth Museum of Geology was funded by the National Lottery Heritage Fund. The project was extended to September 2023 and delivered many activities including eight trail leaflets, a re-usable museum exhibition and interpretation boards at selected sites. A separate website erraticproject.org was developed.

Website and newsletter

No major adjustments to the Trust's main website were needed to the website. We continue with a monthly newsletter linked in part to posts on the website which have been fruitful.

Assessment of site conditions of Sites of Special Scientific Importance. Some sites in Herefordshire and Shropshire were surveyed on behalf of Natural England

Site designation and documentation. We designated several new Local Geological Sites in the two counties and continue to develop map-based summaries of our designated sites.

Fossil boxes. A significant new activity was the design and creation of fossil boxes to be used in Schools, utilizing genuine common British fossils in a sustainable way. Funding was received from the Geologists Association to expand this activity.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Trust would not function without the support of its volunteers. Volunteers assist with all aspects of the Trust's work from acting as Trustees, assisting with specific projects, helping at public events as well as leading public walks and giving talks.

New volunteers continue to be recruited and trained and participated in the projects mentioned in the previous section. Also volunteers are also still undertaking work developed during previous projects such as:

Trail Watch Volunteers, developed in 2010/11, continue to monitor the condition of the Geopark Way by walking sections and reporting their findings to the Trust, who in turn inform the relevant local authority. We also checked the condition of routes in our published *Expore* series and withdrew two of the leaflets pending fixing problems on the ground.

The Community Earth Heritage Champions Project (2008-2012) recruited local volunteers to take on the monitoring, conservation and education roles at a local level at specific sites across the counties of Herefordshire and Worcestershire. Many of the original volunteers together with some new recruits continue giving considerable amount of time to this work.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Delivery of activities in the Brimingham Erratics Boulders project including several public facing events as well as the archived trails.

Websites and apps. Significant development was made of the websites erraticspj.org and legacy material from other projects was maintained. A trustee has produced a new and enhanced guide to the 109-mile Geopark Way in the form an app with separate sections for each daily walk.

Production of hard-copy publications. Four more trail guides for the Erratics project were produced.

Visibility at public events. A variety of events were supported in relation to the Erratics project in Birmingham in addition to Countrystastic at the Malvern Showground.

Project delivery. Erratics projects were actively pursued.

Adult education. Lectures were given at society and U3A meetings through the year (in person and by Zoom) by EHT Trustees and associated volunteers.

Site maintenance. Clearance of some sites in the Malverns under contract and in several other areas by direct voluntary labour has again been achieved.

Work with planning authorities. Many responses to planning consultations have been made and there has been active participation in the Local Nature Partnerships in the two counties.

Assessment of site conditions of Sites of Special Scientific Importance. Sites were surveyed for Natural England.

Maintenance of long-distance route. The Geopark Way, a 109-mile route has been supported by sales of the guide and by recruiting volunteers to check on route condition.

Section E

Financial review

Brief statement of the charity's policy on reserves

While the Trust has no significant fixed overheads, equally it has no significant fixed sources of income. Accordingly, the trustees accept that the level of retained reserves will fluctuate from year to year.

The trustees seek to deliver a continuation of its basic charitable undertakings, with the necessary costs involved, while they continue to look for additional sources of income, grants and donations and develop its fundraising activities.

The trustees aim to build and maintain the reserves at a level that can sustain activities for a period of 12 months or more. Reserves decreased by several thousand pounds in 2023 but were still well above this level.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

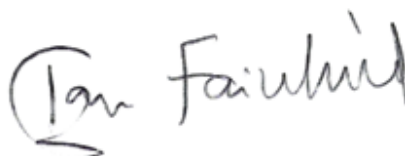
Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Prof Ian Fairchild

Position (eg Secretary, Chair, etc)

Chair

Date

23/4/2024

	<i>Charity Commission Note</i>	General Reserve			Total 2023 £	Total 2022 £	EHT ref
		Unrestric- ted funds £	Designa- ted funds £	Restrict- ed funds £			
Incoming resources	2						
Voluntary Income		4,378		1,000	5,377	3,830	(A)
Designated activities			3,125	0	3,125	2,066	(B)
Other activities		4,129		0	4,129	7,998	(N)
Projects	4,5			47,766	47,766	72,743	(C)
Fundraising		0			0	0	
Investment income		0			0	0	
Incoming resources from activities		8,507	3,125	48,765	60,397	86,638	
Other incoming resources		0	0	0	0	0	
Total incoming resources		8,507	3,125	48,765	60,397	86,638	A-C +N
Outgoing resources	3						
Principal charitable activities		307		0	307	0	(P)
Designated activities			3,064		3,064	2,506	(D)
Commercial activities		837		0	837	767	(E)
Projects	4,5			43,318	43,318	71,569	(F)
Project scoping	4,5		503	0	503	0	
Fundraising					0	0	
Investment income					0	0	
Support costs		18,127			18,127	5,263	(G)
Outgoing resources on activities		19,271	3,566	43,318	66,155	80,104	
Governance Costs	6	0			0	0	
Other resources expended					0	0	
Total resources expended		19,271	3,566	43,318	66,155	80,104	D-G +P
Net incoming resources before transfers		-10,764	-442	5,448	-5,758	6,534	
Gross transfers between funds	7	205	0	-205	0	0	
Net incoming/(outgoing resources before other recognised gains/(losses)		-10,559	-442	5,243	-5,758	6,534	
Other recognised gains/(losses)					0	0	
Net movement in funds	10	-10,559	-442	5,243	-5,758	6,534	
Total funds brought forward		49,076	4,290	-4,343	49,024	42,489	
Total funds carried forward		38,517	3,848	900	43,266	49,024	

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Incoming resources in relation to projects includes £40.7k from the **National Heritage Lottery Fund**, £2.3k from the **Malvern Hills Trust**, £1.7k from the **Geology Trusts**, £1.5k from **University of Birmingham** and £1.5k from the **Malvern Hills National Landscape** (formerly Malvern Hills A.O.N.B.)

	CC Note	2023 £	2022 £	EHT ref
Current assets				
Sundry debtors		2,168	79	(I)
Cash & Bank balances		44,976	49,036	(O)
		47,145	49,115	
Creditors: amounts falling due within one year				
Sundry creditors		-3,879	-91	(J)
Total assets less current liabilities		43,266	49,024	
Net Assets (see "note" below)		43,266	49,024	
Funds of the Charity	9			
Unrestricted funds				
Designated funds		3,848	4,290	(K)
General funds		38,517	49,076	(L)
Restricted funds		900	-4,343	(M)
Total carried forward at 31 December 2023		43,266	49,024	

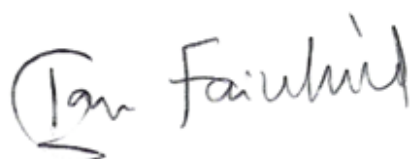
For the financial year in question the company was entitled to exemption under sections 477 and 382 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

Signature



Name Prof Ian Fairchild

Title: Chair of Trustees

Approved on 10th July 2024

1 Accounting policies

1.1 Basis of preparation

- a The accounts have been prepared broadly in line with the Statement of Recommended Practice (SORP FRS102) - Accounting and Reporting by Charities. This precludes us from stating that our “report and accounts are compliant with this Sorp” (see page 10).
- b The accounts have been prepared on an accruals basis and under the historical cost convention (see page 10)

1.2 Incoming resources

- a **Recognition of incoming resources:** These are included in the Statement of Financial Activities (SoFA) when:
 - the charity becomes entitled to the resources;
 - the trustees are virtually certain they will receive the resources; and
 - the monetary value can be measured with sufficient reliability;
- b **Incoming resources with related expenditure:**
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
- c **External projects:**
Income or cost balances are only taken into General Funds on satisfactory completion of the projects. Where projects are ongoing, income or cost balances are carried in the balance sheet as Restricted Funds.
- d **Grants and donations:**
Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- e **Tax reclaims on donations and gifts:**
Incoming resources from tax reclaims are included in the SoFA at the time they are received from HMRC, or if claimed but not received by year-end, via accrual of outstanding claims.
- f **Contractual income and performance related grants:**
This is only included in the SoFA once the related goods or services have been delivered.
- g **Gifts in kind:**
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. There were no gifts in kind in the current year.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. As above, there were no gifts in kind in the current year.
- h **Donated services and facilities:**
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

- i Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- j Investment income:**
This is included in the accounts when receivable. We have received no interest on our bank account since October 2016.
- k Investment gains and losses:**
This would include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. There were no investment gains or losses in the current year.

1.3 Expenditure and Liabilities

- a Liability recognition:**
Liabilities are recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to pay out resources.
- b Governance costs:**
Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
- c Grants with performance conditions:**
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
- d Grants payable without performance conditions**
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
- e Support Costs:**
Support costs include central functions not otherwise allocated to projects. Where costs have been allocated to projects it has been done on the basis of a mixture of consultant days and floor space used for the Erratics project and consultant days for Ice Age Ponds.

1.4 Assets

- a Tangible fixed assets for use by charity:**
These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. No tangible fixed assets were purchased in the current year.
- b Investments:**
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. No investments were made in the current year.
- c Stocks and work in progress:**
Stock of publications is not valued or included at the end of the year.
N.B. Excess stock was disposed of in the reporting period but this had nil effect on the finances.

NOTES:

Compliance with the SORP (extract from CHARITIES SORP (FRS 102) (second edition - October 2019)

3.28. For a charity to state that its report and accounts are compliant with this SORP, both its trustees' annual report and its accounts must be prepared fully in accordance with the reporting and accounting recommendations of this SORP. To state that their accounts have been prepared in accordance with this SORP, a charity must:

- consider those SORP modules that apply to the activities, transactions and circumstances of the reporting charity;
- comply with applicable format requirements and accounting treatments specified by this SORP and provide those disclosures that this SORP specifies 'must' be provided;
- make any additional disclosures required by the FRS 102; and
- only depart from the requirements of this SORP or the FRS 102 if necessary for the accounts to give a true and fair view.

What is the Historical Cost Convention?

The Historical Cost Convention is an accounting concept that states that assets and liabilities should be reported on a company's balance sheet at their original cost, regardless of any changes in value. This method of valuation ensures consistency in financial reporting by allowing companies to compare current asset values with historical costs over time.

How does the Historical Cost Convention work?

The Historical Cost Convention requires companies to value assets and liabilities based on their original purchase or acquisition price. This includes all related costs such as transportation, installation, and legal fees associated with acquiring the asset or liability. In addition, this convention also requires companies to adjust the value.

2 Incoming resources

	Unrestricted & Designated £	Restricted £	Total 2023 £	Total 2022 £	EHT ref
<u>Voluntary Income</u>					
Legacy	0		0	0	A1
Donations	1,855	1,000	2,854	2,913	A2
Gift Aid	1,621		1,621		A2
Friendship Fees	902		902	917	A3
Total	4,378	1,000	5,377	3,830	
<u>Designated activities</u>					
Geopark Way	1,164		1,164	1,445	B1
Sale of Trail Guides	592		592	621	B2
Sponsorship of Fossil Boxes	1,368		1,368	0	B3
Total	3,125	0	3,125	2,066	
<u>Other activities</u>					
Sale of Merchandise	527		527	372	N1
School Walks & Talks	0		0	350	N5
Guided Walks & Talks	0		0	0	N3
Hire of trust equipment	0		0	0	N6
Data requests	0		0	0	N7
Consultancy	3,288		3,288	6,667	N2
Courses & Workshops	0		0	115	N4
Fossil Boxes	0		0	190	
Other	315		315	305	N8
Total	4,129	0	4,129	7,998	
<u>Fundraising</u>					
Sponsored Walk	0		0	0	
Anniversary Walks	0		0	0	
Total	0	0	0	0	
<u>Projects</u>					
Projects closed in year:					
Gross income received (Note 4)		47,766	47,766	2,788	C1
Ongoing projects:					
Gross income received (Note 5)		0	0	69,955	C2
Total	0	47,766	47,766	72,743	
	11,632	48,765	60,397	86,638	

3 Resources expended

	Unrestricted & Designated £	Restricted £	Total 2023 £	Total 2022 £	EHT ref
<u>Charitable Activities</u>					
Funding Contribution	307		307	0	P1
Total	307	0	307	0	
<u>Designated activities</u>					
Publications design / printing	611		611	408	D2
Geopark Way	1,910		1,910	2,098	D1
Fossil Boxes	543		543	0	D3
Total	3,064	0	3,064	2,506	
<u>Other activities</u>					
Purchase of merchandise, etc	837		837	251	E1
Data requests	0		0	0	
Paypal fees	0		0	0	E2
School Walks & Talks	0		0	242	E3
Courses & Workshops	0		0	25	E4
Professional fees	0		0	250	E4
Total	837	0	837	767	
<u>Projects</u>					
Projects closed in year:					
Gross Costs (Note 4)		43,268	43,268	1,528	F1
Ongoing projects:					
Gross Costs (Note 5)		50	50	70,041	F2
Project scoping	503		503	0	
Total	503	43,318	43,820	71,569	
<u>Support Costs</u>					
Fees & subscriptions	478		478	207	G1
Finance & admin support	15,038		15,038	13,611	G2
Website update/hosting cost/software	903		903	589	G3
Insurances	1,167		1,167	1,120	G4
Printing, stationery, postage	1,158		1,158	180	G5
Meetings & travel	244		244	81	G7
Sundry admin & overhead	737		737	102	G8
Equipment expensed	630		630	147	
Rent	4,394		4,394	3,043	G9
Overhead recovery	-6,623		-6,623	-13,817	G6
Total	18,127	0	18,127	5,263	
Total resources expended	22,837	43,318	66,155	80,104	

4 Analysis of Project Balances taken to General funds

(note 1.2c)

	Opening Balance	Gross Project Funding £	Gross Project costs £	Balances to general funds £
Glacial Erratics in Birmingham	-5011	42269	41701	-4,443
Ice Age Ponds Delivery Stage	308	0	308	0
Malvern Hills Trust 2022/23	0	2295	1163	1,132
Malvern Hills AONB 2022/23	0	1494	0	1,494
SSSI Condition Monitoring 2023	0	1707	96	1,611
Total	-4703	47766	43268	-205

5 Analysis of Project Balances held in restricted funds

(note 1.2c)

	Opening Balance	Gross income received £	Gross payments made £	Balances at 2023 £
Malvern Hills Trust Winter 2021/22	360	0	0	360
Malvern Hills Natural Landscape Winter 23/24	0		50	-50
Total	360	0	50	310

Income balances in excess of costs are usually monies received in advance of planned costs and are carried forward to meet future liabilities on the project.

Expenditure is committed to projects ahead of income receipts only where funding has been approved. In these circumstances, the company may use its own cash reserves to finance timely commencement of such projects.

6 Details of certain items of expenditure

6.1 Trustee expenses

	2023 £	2022 £
Amount paid	0	0

6.2 Fees for examination of the accounts

	2023 £	2022 £
Amount paid	0	0

7 Transfers between funds

	General Funds £	Designate d Funds	Restricted Funds £
<u>Transfer from / to restricted funds:</u>			
Surplus on closed projects (see note 4)			-205
<u>Transfer to / from general funds</u>			
Surplus on closed projects (see note 4)	205		
	205	0	-205

8 Paid Employees

8.1 Staff costs

	2023 £	2022 £
Gross wages, salaries and benefits in kind	0	0
Employer's National Insurance costs	0	0
Pension costs	0	0
Total staff costs	0	0

8.2 Average number of full-time equivalent employees in the year

		2023 Number	2022 Number
The parts of the charity in which the employees work	Fundraising	0	0
	Charitable	0	0
	Governance	0	0
	Other	0	0
	Total	0	0

9 Analysis of Net assets between funds

	Restricted Funds		Designa- ted Funds	General Funds	Total Funds
	Projects	Other			
Bank and cash balances	2947	0	1750	40279	44976
Other current assets	0	0	2099	70	2168
Current liabilities	-2842	0	0	-1037	-3879
Net assets at 31 December 2023	105	0	3848	39312	43266

10 Movement in Funds

	Restricted Funds		Designa- ted Funds	General Funds	Total Funds
	Projects	Other			
Opening Balances	-4343		4290	49076	49024
Net movement in year					
Restricted funds					
Project balances (note 5)	4448				4448
Grant Proposal Work			-503		-503
Unrestricted funds					
Designated Geopark Way funds			-746		-746
Designated Trail Guide funds			-19		-19
Designated Fossil Box funds			826		826
General funds				-9764	-9764
Total carried forward at 31 December 2023	105	0	3848	39312	43266

Restricted funds comprise the current balance of monies received and paid on ongoing projects being carried out.

Designated funds comprise accumulated balances in relation to the Geopark Way Guide and Trail Guides

11 Members' Liability

The liability of each member is limited to a contribution not exceeding £10 in the event of the company being wound up while he or she is a member of, or within one year of being a member of, the company towards debts and liabilities of the company incurred before he/she ceases to be a member.

Independent Examiner's Report to the Trustees of Herefordshire & Worcestershire Earth Heritage Trust

A report on the accounts of the company for the year ended 31st December 2023 which are set out in the Trustees Annual report

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. I am qualified to undertake the examination by being a qualified Fellow of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirement:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting software, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a propose understanding of the accounts to be reached

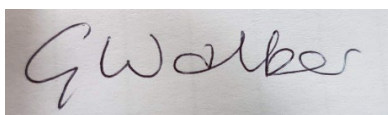
Mr Graeme Walker FCA

41 Southbank Road

Hereford

Herefordshire

HR1 2TL



Signed by:

Date:**12th June 2024**