



## Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	1	2024		31	12	2024

### 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	Deputy Chair after June 2024		
3	Professor I Fairchild	Chair		
4	Dr S Hay	Deputy chair	To June 2024	
5	Mrs K Hughes			
6	Dr C Jones			
7	Mr M Baggott			
8	Mrs E Andrews			
9	Dr. A. Sims			
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: 31st March 2011 First Amendment: 28th September 2011  
Adopted New Articles in line with Charities Act 2011: 10th July 2024

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)

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

- 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.

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.

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 sufficient to the end of 2025, whilst a new project is being developed.

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.

When set up in 2011, the Trust adopted a set of Articles of Association based on the then pro-forma Model Articles published by the Charity Commission. In the period since then there have been a number of changes to Charity Law which means that some of our Articles were no longer current. A review conducted in 2023 by Trustees Andrew Sims, Sue Hay and Mark Baggott resulted in a proposal that the Board should recommend to Friends that the Trust adopt a new set of Articles of Association based on the current Model Articles published by the Charity Commission. The Board has accepted this proposal and this was ratified at the AGM on 10th July 2024.

**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 National Landscape (formerly AONB) 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.

**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 Shropshire were surveyed in autumn 2024 on behalf of Natural England.

**Site designation and documentation.** We continued to improve the map-based summaries of our designated sites.

**Fossil boxes.** The fossil box project went from strength during the year. These boxes were newly designed and created by Trustee Mark Baggott on behalf of the Trust and have continued to attract external funding to distribute them.

## 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 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 continued checked the condition of routes in our published *Explore* series.

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.

Volunteers effectively deliver the site clearance work on behalf of the Malvern Hills Trust and National Landscape

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

**Erratics lottery-funded project.** The final deliverable, an interpretation board on the University of Birmingham campus next to its prominent erratic stone, was installed in March 2024.

**Accessibility.** Significant progress was made in designing a new project based around the theme of accessibility to be submitted to the National Lottery in Spring 2025.

**Websites and apps.** The recently produced websites [erraticproject.org](http://erraticproject.org) and [iceageponds.org](http://iceageponds.org) and apps for the Geopark Way have been maintained.

**Visibility at public events.** Our participation in the Countrytastic event at the Malvern Showground proved again very popular with the public. We also participated in the May Day water festival in Malvern, including preparing a summary of the geology of local springs. A dinosaur trail on that day was well attended.

**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.

<p><b>Assessment of site conditions of Sites of Special Scientific Importance.</b> Sites were surveyed for Natural England.</p> <p><b>Maintenance of long-distance route.</b> The Geopark Way, a 109-mile route has been supported by sales of the guide and by recruiting volunteers to check on route condition.</p>
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<b>Section E</b>	<b>Financial review</b>
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**Brief statement of the charity's policy on reserves**

<p>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.</p> <p>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.</p> <p>The trustees aim to build and maintain the reserves at a level that can sustain activities for a period of 12 months or more. With the completion of a major lottery project, income decreased significantly in 2024, offset by a substantial donation, but the reduction in reserves was planned pending the submission of a new project proposal.</p>
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**Details of any funds materially in deficit**

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### 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.

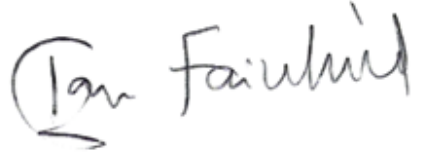
## Section F Other optional information

## Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Prof Ian Fairchild	
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Position (eg Secretary, Chair, etc)

Chair	
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Date

6/4/2025
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	<i>Charity Commission Note</i>	General Reserve		Restrict- ed funds £	Total 2024 £	Total 2023 £	<i>DMP note</i>
		Unrestric- ted funds £	Designa- ted funds £				
<b>Incoming resources</b>	<b>2</b>						
Voluntary Income		14,448		0	14,448	5,377	(A)
Designated activities			6,778	0	6,778	3,125	(B)
Other activities		1,309		0	1,309	4,129	(C)
Projects	4,5			3,715	3,715	54,904	(D)
Fundraising		0			0	0	
Investment income		0			0	0	
<b>Incoming resources from activities</b>		<b>15,757</b>	<b>6,778</b>	<b>3,715</b>	<b>26,250</b>	<b>67,535</b>	
Other incoming resources		0	0	0	0	0	
<b>Total incoming resources</b>		<b>15,757</b>	<b>6,778</b>	<b>3,715</b>	<b>26,250</b>	<b>67,535</b>	
<b>Outgoing resources</b>	<b>3</b>						
Principal charitable activities		0		0	0	307	(E)
Designated activities			3,992		3,992	3,064	(F)
Commercial activities		371		0	371	837	(G)
Projects	4,5			208	208	50,456	(H)
Project scoping	4,5			4,200	4,200	503	(I)
Fundraising					0	0	
Investment income					0	0	
Support costs		22,519			22,519	18,127	(J)
<b>Outgoing resources on activities</b>		<b>22,890</b>	<b>3,992</b>	<b>4,408</b>	<b>31,290</b>	<b>73,293</b>	
<b>Governance Costs</b>	<b>6</b>	<b>0</b>			<b>0</b>	<b>0</b>	
<b>Other resources expended</b>					<b>0</b>	<b>0</b>	
<b>Total resources expended</b>		<b>22,890</b>	<b>3,992</b>	<b>4,408</b>	<b>31,290</b>	<b>73,293</b>	
<b>Net incoming resources before transfers</b>		<b>-7,133</b>	<b>2,786</b>	<b>-693</b>	<b>-5,040</b>	<b>-5,758</b>	
<b>Gross transfers between funds</b>	<b>7</b>	<b>-3,657</b>	<b>0</b>	<b>3,657</b>	<b>0</b>	<b>0</b>	
<b>Net incoming/(outgoing resources before other recognised gains/(losses))</b>		<b>-10,790</b>	<b>2,786</b>	<b>2,964</b>	<b>-5,040</b>	<b>-5,758</b>	
<b>Other recognised gains/(losses)</b>					<b>0</b>	<b>0</b>	
<b>Net movement in funds</b>	<b>10</b>	<b>-10,790</b>	<b>2,786</b>	<b>2,964</b>	<b>-5,040</b>	<b>-5,758</b>	
<b>Total funds brought forward</b>		<b>39,107</b>	<b>4,351</b>	<b>-192</b>	<b>43,266</b>	<b>49,024</b>	
<b>Total funds carried forward</b>		<b>28,317</b>	<b>7,137</b>	<b>2,772</b>	<b>38,226</b>	<b>43,266</b>	

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 is made up of £2.9k from the **Malvern Hills National Landscape** and £0.8k from the **Malvern Hills A.O.N.B.**

The Fossil Box project received funding from the **Geologists Association** of £1,500 and the **Palaeontographical Society** of £500.

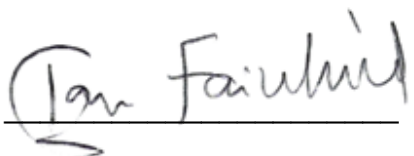
	CC Note	2024 £	2023 £	DMP ref
<b>Current assets</b>				
Sundry debtors		357	2,168	(Z1)
Cash & Bank balances		39,021	44,976	(Z2)
		39,378	47,145	
<b>Creditors: amounts falling due within one year</b>				
Sundry creditors		-1,152	-3,879	(Z3)
Total assets less current liabilities		38,226	43,266	
<b>Net Assets (see "note " below)</b>		<b>38,226</b>	<b>43,266</b>	
<b>Funds of the Charity</b>	9			
<b>Unrestricted funds</b>				
Designated funds		7,137	3,848	(Z4)
General funds		28,317	38,517	(Z5)
<b>Restricted funds</b>		2,772	900	(Z6)
<b>Total carried forward at 31 December 2024</b>		<b>38,226</b>	<b>43,266</b>	

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 21st June 2025



## **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 3).
- b The accounts have been prepared on an accruals basis and under the historical cost convention (see page 3)

### **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, as used for the Erratics project.

### **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**

	<b>Unrestricted &amp; Designated £</b>	<b>Restricted £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>	<b>DMP note</b>
<u>Voluntary Income</u>					
Legacy	0		0	0	
Donations	11,830		11,830	2,854	A1
Gift Aid	1,892		1,892	1,621	A2
Friendship Fees	726		726	902	A3
<b>Total</b>	<b>14,448</b>	<b>0</b>	<b>14,448</b>	<b>5,377</b>	
<u>Designated activities</u>					
Geopark Way	813		813	1,164	B1
Sale of Trail Guides	526		526	592	
Fossil Boxes	5,439		5,439	1,368	B2
<b>Total</b>	<b>6,778</b>	<b>0</b>	<b>6,778</b>	<b>3,125</b>	
<u>Other activities</u>					
Sale of Merchandise	765		765	527	C1
School Walks & Talks	70		70	0	
Guided Walks & Talks	0		0	0	
Hire of trust equipment	0		0	0	
Data requests	0		0	0	
Consultancy	450		450	3,288	C2
Courses & Workshops	0		0	0	
Fossil Boxes	-77		-77	0	
Other	102		102	315	C3
<b>Total</b>	<b>1,309</b>	<b>0</b>	<b>1,309</b>	<b>4,129</b>	
<u>Fundraising</u>					
Sponsored Walk	0		0	0	
Anniversary Walks	0		0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>Projects</u>					
Projects closed in year:					
Gross income received (Note 4)		3,715	3,715	54,904	D1
Ongoing projects:					
Gross income received (Note 5)		0	0	0	
<b>Total</b>	<b>0</b>	<b>3,715</b>	<b>3,715</b>	<b>54,904</b>	
	<b>22,535</b>	<b>3,715</b>	<b>26,250</b>	<b>67,535</b>	

### 3 Resources expended

	Unrestricted & Designated £	Restricted £	Total 2024 £	Total 2023 £	DMP note
<u>Charitable Activities</u>					
Funding Contribution	0		0	307	E1
Total	0	0	0	307	
<u>Designated activities</u>					
Trail Guides (was Publications design/print.)	475		475	611	
Geopark Way	2,257		2,257	1,910	F1
Fossil Boxes	1,260		1,260	543	F2
Total	3,992	0	3,992	3,064	
<u>Other activities</u>					
Purchase of merchandise, etc	315		315	837	G1
School Walks & Talks	56		56	0	
Courses & Workshops	0		0	0	
Professional fees	0		0	0	
Total	371	0	371	837	
<u>Projects</u>					
Projects closed in year:					
Gross Costs (Note 4)		8	8	50,406	H1
Ongoing projects:					
Gross Costs (Note 5)		200	200	50	H2
Project scoping	4,200		4,200	503	I1
Total	4,200	208	4,408	50,959	
<u>Support Costs</u>					
Fees & subscriptions	273		273	478	
Finance & admin support	15,857		15,857	15,038	J1
Website update/hosting cost/software	789		789	903	
Insurances	1,317		1,317	1,167	
Printing, stationery, postage	361		361	1,158	J2
Meetings & travel	162		162	244	
Sundry admin & overhead	120		120	737	J3
Equipment expensed	528		528	630	
Rent	3,403		3,403	4,394	J4
Overhead recovery	-289		-289	-6,623	J5
Total	22,519	0	22,519	18,127	
Total resources expended	31,082	208	31,290	73,293	

#### 4 Analysis of Project Balances taken to General funds

(note 1.2c)

	Opening Balance	Gross Project Funding £	Gross Project costs £	Balances to general funds £
Rmht3 Malvern Hills Trust 2023/24	0	775	0	775
Malvern Hills Natural Landscape Winter 2023/24	-50	2,940	8	2,882
Total	-50	3,715	8	3,657

#### 5 Analysis of Project Balances held in restricted funds

(note 1.2c)

	Opening Balance	Gross income received £	Gross payments made £	Balances at 2024 £
Pgra Grant Proposal Work	-503	0	4,200	-4,702
Rgla Glacial Erratics in Birmingham	0	0	0	0
Rmht1 Malvern Hills Trust 2021/22	360			360
Rsi24 SSSI Condition Monitoring 2024	0		200	-200
Total	-143	0	4,400	-4,542

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 Trustee expenses

	2024 £	2023 £
Amount paid	0	0

6 Fees for examination of the accounts

	2024 £	2023 £
Amount paid	0	0

**7 Transfers between funds**

	General Funds £	Designated Funds	Restricted Funds £
<u>Transfer from / to restricted funds:</u>			
Surplus on closed projects (see note 4)			3,657
<u>Transfer to / from general funds</u>			
Surplus on closed projects (see note 4)	-3,657		
	-3,657	0	3,657

**8 Paid Employees**

8 Staff costs

	2024 £	2023 £
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 Average number of full-time equivalent employees in the year

	2024 Number	2023 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		Designated Funds	General Funds	Total Funds
	Projects	Other			
Bank and cash balances	-755	0	6,920	32,856	39,021
Other current assets	0	0	217	140	357
Current liabilities	-130	0	0	-1,022	-1,152
<b>Net assets at 31 December 2024</b>	<b>-885</b>	<b>0</b>	<b>7,137</b>	<b>31,974</b>	<b>38,226</b>

## 10 Movement in Funds

	Restricted Funds		Designated Funds	General Funds	Total Funds
	Projects	Other			
<b>Opening Balances</b>	-192		4,351	39,107	43,266
<b>Net movement in year</b>					
<b>Restricted funds</b>					
Project balances (note 5)	3,507				3,507
Grant Proposal Work			-4,200		-4,200
<b>Unrestricted funds</b>					
Designated Geopark Way funds			-1,444		-1,444
Designated Trail Guide funds			52		52
Designated Fossil Box funds			4,179		4,179
General funds				-7,133	-7,133
<b>Total carried forward at 31 December 2024</b>	<b>3,314</b>	<b>0</b>	<b>2,938</b>	<b>31,974</b>	<b>38,226</b>

**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, Trail Guides and the Fossil Box project.

## 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 31<sup>st</sup> December 2024 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

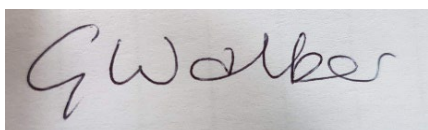
Mr Graeme Walker FCA

41 Southbank Road

Hereford

Herefordshire

HR1 2TL



Signed by: .....

Date: .....**29 May 2025**