

**Charity Registration Number: 1144788**

**Company Registration Number: 3907328 (England and Wales)**

**COMMUNITY ENVIRONMENTAL TRUST  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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# COMMUNITY ENVIRONMENTAL TRUST

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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	John Biddle – Chair (Director) Rita Gries – Trustee (resigned February 2021) Lynne Witkamp – Vice-Chair (Director) Ifor Jones – Trustee Jean Kelley – Trustee Karen Frost – Trustee Mandy Williams – Trustee (resigned April 2020) Daniel Kennedy -Trustee Janice Davis – Trustee Cllr. Mick Brown – Trustee
<b>Registered Office</b>	1 Whittle Croft Castle Vale Birmingham B35 6DN
<b>Charity contact details</b>	Tel: 0121 747 3579 E-mail: <a href="mailto:info@environmentaltrust.org.uk">info@environmentaltrust.org.uk</a> Website: <a href="http://www.environmentaltrust.org.uk">www.environmentaltrust.org.uk</a>
<b>Charity number</b>	1144788
<b>Company number</b>	3907328 (registered in England and Wales)
<b>Independent Examiner</b>	Paul Bowater ACA
<b>Accountants</b>	BVSC 138 Digbeth Birmingham B5 6DR
<b>Bankers</b>	Lloyds Bank PLC 207 High St Erdington Birmingham West Midlands B23 6SZ

# COMMUNITY ENVIRONMENTAL TRUST

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## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and unaudited financial statements of the charity for the year ending 31 March 2021.

### Trustees

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the unaudited financial statements were:

John Biddle – Chair (Director)

Rita Gries – Trustee (resigned February 2021)

Lynne Witkamp – Vice-Chair (Director)

Ifor Jones – Trustee

Jean Kelley – Trustee

Karen Frost – Trustee

Mandy Williams – Trustee (resigned April 2020)

Daniel Kennedy -Trustee

Janice Davis – Trustee

Cllr. Mick Brown – Trustee

None of the directors has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

### Objectives and activities

The Community Environmental Trust (CET) is the leading environmental charity within Castle Vale, working successfully for over 21 years to protect and enhance the environment and its wildlife and habitat, delivering outdoor educational activities and providing volunteering opportunities, as well as continuing to bring matters to the attention of the public, media, politicians and Government agencies alike.

### Main areas of service provision

1. Maintenance and creation of wildlife habitat in local urban green spaces.
2. Raising environmental awareness by providing activities and advice on environmental issues.
3. Providing opportunities for volunteering and training.

These services were designed to fit into the following categories:

**Environmental Education;** includes schools, local communities and other professionals (CET has been particularly strong in delivering environmental education by establishing and maintaining positive links with local schools).

# COMMUNITY ENVIRONMENTAL TRUST

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## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

**Neighbourhood Management;** improving the quality of life for local residents by encouraging and supporting sustainable regeneration and development plans.

**Community Development;** participation of residents in the care of their environment, enabling them to gain new skills and experiences.

### Objectives

- The conservation, protection and improvement of the physical and natural environment for the public's benefit.
- To further benefit the residents of Birmingham without distinction of sex, sexual orientation and race or of political, religious or other opinions. To advance the education in relation to the above and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
- The advancement of using the environment as an educational tool, in particular but not exclusively for local children from local schools and young adults aged 18 – 25.
- The promotion of good health by providing or assisting in the provision of organised outdoor activities.
- Where it is for the protection of the environment, to provide or carry out maintenance or improvement of:
  - Community Garden
  - Any other public amenity

### Structure, governance and management

#### Governing Document

The charity is a charitable company limited by guarantee, incorporated on 14th January 2000 and registered as a charity on 24th November 2011.

It is governed by Articles of Association, having been amended following approval by the members at the AGM on 7th November 2011. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

#### Recruitment and Appointment of Trustees

The management of the Trust is vested in the Trustees who are elected by the membership and act in a voluntary capacity. In compliance with the Articles of Association at the next Annual General Meeting, which must be held no more than 15 months after the previous one, officers (Chair, Vice-Chair, Treasurer) will be stepping down by rotation. All will be eligible to offer themselves for re-election.

Last year's AGM was held on 09th November 2020. John Biddle and Lynne Witkamp were nominated and elected again for their original posts, Chair and Vice-Chair, respectively. All our board members were also nominated and voted to continue their roles of Trustees. The Treasurer position was filled up temporarily by a local resident who is also a Senior Finance Officer for our partner The Pioneer Group. However, due to her personal circumstances, busy work schedule and limited time, her role and responsibilities were adapted. The new Treasurer would be supervising CET's overall financial affairs and activities on advisory capacity and on an ad-hoc basis, whilst the Project Manager continues undertaking most of the day-to-day financial duties (payroll, invoicing, bookkeeping, budgeting, etc).

## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

All Trustees are required to sign a Registration of Trustees and a Trustees' Code of Conduct. Business and conservation skills are well represented amongst the Trustees.

To maintain this broad skills mix, the CET Board of Trustees undertakes an annual review of its effectiveness. If skill gaps are identified, new Trustees are sought by open advertisement, or individuals are approached to offer themselves for election.

There were 8 Trustees in post by 31st March 2021. We have not had new members joining the Board, but one Trustee resigned on the 5th of February due to a change of job and moving to a different country. CET's aim is to continue enriching and widening our Board's cross-functional skill base. CET will also continue looking for a Treasurer who can support and assist the Project Manager with the financial aspects of the charity on a more regular basis. CET Board is also looking for a Trustee with a HR background who could join the team and oversee organisational functions and provide support and advice managing employees.

In order to keep the Trustees fully informed of the progress of the projects and to ensure that staff are provided with support and strategic direction, board meetings are held every 6-8 weeks.

### **Risk Management**

The Trustees actively review the major risks that the Charity faces when preparing and updating the strategic plan, however detailed considerations of risk are delegated to the Project Manager. Risks are identified, assessed and controls established throughout the year, but a formal review of the charity's risk management processes is undertaken on an annual basis.

Risk is managed under the headings of financial sustainability, operations, governance and compliance with law and regulation. The charity has developed systems to monitor and control these risks to mitigate any impact they may present in future.

The investment policy is to hold the majority of its investments in a low risk interest savings account. The reserves policy is to maintain a balance on unrestricted funds which equates to at least three months' unrestricted payments to cover emergency situations that may arise from time to time.

Chair, Vice-Chair and Project Manager exercise a careful control of costs by setting an annual budget and periodically reviewing progress against it.

### **Management Structure**

The Project Manager's role is to ensure the long-term continuance and expansion of the services provided by the Trust and the successful delivery of environmental projects. The Project Manager oversees the overall management of the Trust, undertaking a wide range of jobs. These include raising funds, maintaining budgets, attending regular project meetings with the Neighbourhood Manager, increasing awareness of and improving the local environment through a range of activities and media, undertaking administrative work, overseeing the organisation's strategic links and development. Since 2016, the Project Manager has also been responsible for CET's payroll and invoices operations, bookkeeping, records of financial transactions, producing financial forecasts and creating budget reports every 6-8 weeks. The Project Manager also delivers environmental, educational and conservation projects. The Project Manager receives support from the Project Officer, the Project Assistant and the Community Engagement and Conservation Officer.

## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

The Project Officer's role is to deliver a wide range of environmental, educational and conservation projects in the local area by increasing awareness, understanding and support from residents, community groups, associations and local schools. The Project Officer also promotes environmental awareness and education across the local community, as well as creating and developing environmental initiatives. The Project Officer manages two main projects: Forest School Scheme and Youth Provision. She also attends meetings, writes bids and seeks funding for environmental activities with the youth group.

The Project Assistant's role is to deliver Forest Schools sessions and assist in projects, research and clerical-related services with minimum supervision. The Project Assistant works very close with the Project Officer in the delivery of youth activities. Since December 2019, the Project Assistant has also become a Duke of Edinburgh (DofE) Manager for the organisation. This new role involves running the day-to-day operational activities of the DofE programme and be responsible for the delivery of the annual plan. Tasks include the delivery of volunteering sessions, recruiting and managing participants, monitoring progress of participants' on-line logbooks, assessing participants' reports and leading an expedition.

The Community Engagement and Conservation Officer (CE&CO) is a 3 year- fixed term position created thanks to Community and Environment Fund HS2's. Primarily, the CE&CO's role is to engage with residents and stakeholders, to deliver conservation activities, workshops and events that will help attract new users to the area. The role also involves planning and managing the Conservation Area in a sustainable manner and enhancing existing features in order to change the designation of the land to a Local Nature Reserve.

All members of staff are employed on a full-time basis. The Chair's key role is to guide and support the organisation, assist with overall strategy and strategic direction and act as the line manager for the CET Project Manager. The Chair and Project Manager are in contact on a weekly basis to ensure that the Project Manager receives the support needed.

## **PROJECTS - Activities for Public Benefit**

### **EDUCATION (Services delivered to schools)**

#### **Forest schools**

*Forest Schools (FS) is an innovative educational approach of playing and learning that uses the environment as a tool to develop children's personal, social and emotional skills. This includes engaging with children with additional support needs, particularly learners who demonstrate antisocial behaviour and/or other learning or socialising difficulties (ASD, ADHD).*

*Children, under the supervision of a qualified FS Practitioner, visit local woodland or stay on school grounds on a regular basis (2 hours a week) over an extended period of time (minimum of 6 weeks to a maximum of 32).*

*Through small achievable tasks in a stimulating environment, children are encouraged to be independent and enabled to build self-esteem and develop social and behaviour management skills.*

*Forest Schools offers freedom to explore independently, which is vital if children are to learn to take responsibility for themselves and others. It also allows time to revisit past areas and experiences, to reflect upon and consolidate their learning. Forest school sessions are mainly child led, but activities are tailored to individual learning styles and linked to the school's curriculum.*

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021**

*The benefits of Forest Schools are the natural environment provides a wealth of opportunity and resources to expand children's/young people's learning, whilst building a sense of independence, high self-esteem and teamwork skills. It provides a stimulating experience where children can self-explore and use multiple senses, helping to develop children's physical capabilities as well as learning acceptable boundaries of behaviour.*

*All practitioners (and volunteers participating in the project) have current, enhanced DBS certificates. Practitioners also hold outdoor First Aid and MIDAS certificates.*

Last year the Forest School programme was severely disrupted and affected by the coronavirus pandemic. The delivery of FS sessions and after school clubs was cancelled on the 17th of March and by the 20th, all schools were closed. To continue supporting our local schools, CET offered to deliver natural resources and educational materials, including lesson plans, to the schools that remained open for children of front-line workers. In addition, CET posted environmental activities on its social media channels for parents and schools to follow and produced educational packs for teachers to use (#CETdaily challenge).

In June, Forest School sessions were re-started at Yardley Primary School every Tuesday and Thursday, and CET delivered 6 sessions per week for 6 weeks. After-school activities were cancelled completely.

It is difficult to quantify beneficiaries of the programme, as in-person sessions were only delivered at Yardley for a short period of time during the last part of the academic period. However, schools confirmed that the resources and activities delivered to them were used on a weekly basis with those children attending school and that they found the material very useful. In addition, the CET daily challenges posted on Twitter and Facebook proved to be very popular as indicated by the high number of Twitter impressions.

## COMMUNITY ENVIRONMENTAL TRUST

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

Forest Schools March 20-Sept20		Action
Chivenor		on-line support/ donation of 20 laptops
Pegasus		Delivery of resources every two weeks, including donations of plants and vegetables
C V Nursery		Delivery of resources every two weeks, including donations of plants and vegetables
Oasis Academy SH		Delivery of natural materials (one-off), educational packs for teachers and on-line resources and support
Birches Green Junior		no resources/ on-line support
Paget		Delivery of natural materials (on-off), and educational packs for teachers, and on-line resources and support
Yardley		Delivery of natural materials (one-off), educational packs for teachers and on-line resources and support
High Meadow		Delivery of resources every two weeks, including donations of plants and vegetables, educational packs for teachers and on-line resources and support
Wylde Green Primary		no resources /on-line support

After school March 20- Sept 20			Weekly Frequency	Beneficiaries
Castle Bromwich Junior - FS			Cancelled	Cancelled
Chivenor – Gardening			Cancelled	Cancelled

## COMMUNITY ENVIRONMENTAL TRUST

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### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

At the end of April CET found out that one of its major school contracts, Yardley Primary School, was not going to renew the FS programme, due to financial restraints and having a member of staff trained as a FS practitioner. This school in itself brought £21,000 a year to the Trust. In addition, because of the pandemic, no after-school clubs or activities were offered by the schools until June, just before the end of the academic year.

The new academic year started in September 2020. Between September 2020 and Dec 2020, CET delivered 14 educational outdoor sessions per week in 8 different educational institutions, working with 294 children over that period.

Forest Schools Sept 20 -Dec 20	Frequency	Beneficiaries
Chivenor	1	12
Pegasus	1	30
Castle Vale Nursery	3	45
Oasis Academy SH	2	60
Birches Green Junior	1	30
Paget	2	60
High Meadow	3	150
Wylde Green Primary	1	24
<b>Total</b>	<b>14</b>	<b>294</b>

In January 2021, there was a new lockdown announcement. Once again, schools remained open to vulnerable pupils and children of key workers, however most pupils continued to learn from home. This time, some of the schools decided to continue benefiting from the programme. This meant that 2 practitioners continued delivering 8 sessions per week in-person in 2 different schools and one nursery. During the lockdown period, 95 pupils benefitted from the delivery of outdoor sessions.

Forest Schools Jan 21-March 21	Lockdown period- working only with vulnerable pupils and children of key workers	
	Frequency	Beneficiaries
Paget	2	30
High Meadow	3	30
Castle Vale Nursery	3	35
<b>TOTAL</b>	<b>8</b>	<b>95</b>

## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

### TRAINING AND VOLUNTEERING

#### Community Engagement and Conservation

*The Community Engagement and Conservation programme aims to engage with members of the community, residents and other organisations to transform their local area through conservation sessions. The main focus is on Castle Vale Conservation Area, the largest area of informal public open space in Castle Vale. Tasks would help to restore heritage and improve the quality, access and security of Castle Vale Conservation Area and other urban open spaces, whilst also reconnecting local people with their landscape. In addition, the improvements will make a significant contribution to the local environment increasing and promoting biodiversity.*

*Additionally, the project also aims to improve people's mental and physical wellbeing (Social Prescribing), to increase and promote diversity (outdoor events and workshops) and inspire future generations (formal/informal training)*

Between October and March, CET's newly appointed Community Engagement and Conservation Officer worked incessantly to achieve project outcomes during this very difficult time. Work carried out in the first 6 months of the post included the following:

- Set up a new volunteer group. Volunteer days started in the Castle Vale Conservation Area in November. 6-10 volunteers have regularly attended sessions, and 15 individuals are registered. Over 60% of volunteers were referred through a social prescribing programme.
- 395 volunteer hours were completed in the first 6 months of the project. Tasks carried out including path maintenance, willow coppicing, woodland work and litter picking. 50m of hedge was planted in Area 6 (Allotments) to increase biodiversity and make the site more environmentally friendly. Engagement was limited until lockdown measures eased.
- A university student was mentored for 8 weeks. The CE&CO offered support to the work experience student on a 1-2-1 basis. The student volunteered every Thursday, his work experience focussed on developing his confidence and conservation practical skills.
- 5 sessions were facilitated with estate services team to open up one of two local routes to Castle Vale Conservation Area, improving access for site users. CET received very positive feedback from partners and members of the public and it is now used often by residents.
- Supported the delivery of 3 school holidays from October to March.
- 2 areas near Sainsbury's shopping centre, were litter picked. 17 black bags were filled over 2 sessions of 2.5h each. Areas were classed as 'hot spots' for litter and had been repeatedly reported by residents at Tasking Meetings.
- The 'Growing Local Flora' project, a partnership project with Birmingham and Black Country Wildlife Trust, started in February. This involved propagating locally sourced woodland plants such as primrose, ground ivy, wood sorrel, wood anemone and dog violet. These plants will then be planted out on nature reserves across the local area to improve individual site species diversity and increase the amount of these plants to counter those that are being lost across Birmingham and black country.

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

- Networking and partnership work was initiated with the following partners:
  - Birmingham and Black Country Amphibian and Reptile group to discuss potential habitat work, talks and events.
  - Birmingham and Black Country Wildlife Trust to discuss further project planning, as part of the BBCWT Nature Improvement Area Programme. Future projects included, planting woodland trees in the FS area, sowing woodland seeds, planting climbers for green barrier along railway boundary, planting new hedgerow and possible restoration of large onsite pond.
  - Compass-support to develop strong links with various departments to encourage referrals (Link Workers, Job and Employment Team, Health and Wellbeing Team)
  - The Pioneer Group to support monitoring and reporting environmental issues in Castle Vale.
  - Castle Vale Equestrian Centre to identify areas and paths that need to be improved to facilitate horse access to the Conservation Area.
  - Tame Valley Wetlands to strengthen existing partnership and to discuss the delivery of training days in conservation and heritage to increase knowledge and skills of participants. Due to national lockdown, it was put on hold adding a delay to our project.

#### International Erasmus programme

*The Erasmus Programme is an EU exchange student programme whose purpose is to provide foreign exchange opportunities for students from within the European Union. The programme is aimed at cross-border cooperation between EU countries to aid the growth of international studying.*

The loss of UK access to the Erasmus programme post-Brexit meant the end of this valuable international experience. CET will not be hosting students until the Erasmus programme is replaced by another one.

#### Internship programme – Global Training

*The CET internship programme is the result of an agreement between the charity and Global Training, a Spanish company funded by the Basque Government. The purpose of the programme is to provide a work placement of approximately 6 months for Spanish graduates. The programme is aimed at cross-border cooperation between Spain and the UK to provide an excellent chance of work experience abroad. Successful candidates are granted a scholarship for the duration of the placement.*

Last year, CET did not benefit from the help of an Admin and Finance intern from Global Training. Due to the pandemic, no candidates were shortlisted or interviewed. To be able to continue with this important programme after January 2021, CET had to apply for a Sponsor Licence from Home Office.

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## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

Applying for the licence is a difficult and bureaucratic process that involves many processes and systems in place. Trustees and staff have decided to go ahead with the programme as it has proved to be very beneficial for the organisation and has provided invaluable work experience to every candidate hosted by the Trust. Application for the Sponsor Licence will be submitted after the summer.

### COMMUNITY ENGAGEMENT (Projects/Activities provided to a wider audience)

#### Vale Youth Green Action (VYGA)

*VYGA is an environmental youth provision for children/young people aged 8-14 which runs during the school holidays, including school half-terms and summer play-schemes. Programmes are made up of projects, workshops, environmental/outdoor and educational activities and trips.*

*VYGA encourages the older members (over-14's) to get involved in assisting and leading the younger members in activities by incorporating their ideas when designing and producing the holiday play-scheme programmes and funding-bid applications. They are part of VYGA's Young Leader's Scheme. The project also has a group of experienced regular volunteers who support the delivery of activities. All volunteers hold current enhanced DBS certificates.*

*This project encourages the utilisation of local green spaces and resources in a sustainable way to provide opportunities for play, gaining environmental and practical knowledge/skills and it encourages an active and healthy lifestyle.*

Between April 2020 and March 2021, CET only delivered 2 holiday Schemes (October and February Half-term). The 5 activities offered were not as well attended as previous schemes, as sessions had to be adapted and were delivered in a different way to meet government and safety guidelines. February half-term activities were delivered on-line for the first time, which unfortunately excluded those families with no computers or internet access.

In addition, CET also offered in December a festive on-line family workshop to celebrate Christmas. The Family Christmas Decoration workshop was a great success, not only did we have great participation rates, but it also allowed us to see some of our regular families and offer a festive and relaxing session for parents and children to work together. CET staff collected the natural resources necessary for the workshop, made individual packs for the families, and arranged two days for families to come and pick up the packs from CET premises.

A symbolic £2 charge was applied to the activities, this allowed the youth scheme to remain inclusive under such extraordinary circumstances

## COMMUNITY ENVIRONMENTAL TRUST

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

VYGA	Number of beneficiaries	Charge
Easter Holidays 2020 - CANCELLED DUE TO LOCKDOWN		
May Half-Term 2020 - CANCELLED DUE TO LOCKDOWN		
Summer 2020 - CANCELLED DUE TO COVID RESTRICTIONS		
October Half-Term 2020		
Halloween	7	£2
Planting	5	£2
Conservation work	6	£2
TOTAL	18	£36
Christmas 2020 - On-line session (Family event)		
Christmas decorations	40	Free
February Half-Term 2020 - session delivered on-line due to LOCKDOWN RESTRICTIONS		
Birds	8	£2
Crafts	8	£2
TOTAL	16	£32

#### Dream Green

*Dream Green came together as a group in June 2018. It is a self-led group of young people aged 11+ who uses the Community Garden as a platform to learn and develop practical gardening skills and environmental knowledge.*

The group activities stopped in March. In July, young people met for the first time at the Community Garden with CET's Project Manager and Sophie Green, Future Parks Accelerator for Employment and Jobs in Shard End. FPA was holding "green conversations" at the time with young people to talk about the future of the parks, to understand how green spaces were used and perceived by young people and to find out what else could be done to engage with more young people.

Six members were interviewed and recorded. The audios and videos were part of the material that FPA programme was collating for a virtual skills showcase. They were posted on FPA's YouTube channel to promote the green sector, green opportunities and to inspire other young people.

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

#### Duke of Edinburgh (DofE)

*Duke of Edinburgh is a youth awards programme aimed at young people aged 14-25. As part of the programme, they must complete different sections that involve helping the community/environment, becoming fitter, developing new skills, planning, training for and completing an expedition. The award is about setting personal challenges and pushing personal boundaries.*

Volunteering activities for DofE participants stopped in March. Young people continued working on their portfolios uploading evidence of volunteering and skills to their logbooks.

Volunteering sessions were restarted in September, and the group was very active until the December's lockdown announcement. Participants attended in October two training days led by Chase Training, which included the following activities: campcraft, kit and equipment, outdoor cooking, intro to map reading and navigation skills. Those who attended both days were ready to do their expedition in November; however, due to lockdown and campsites being closed, the expedition had to be postponed until next year.

In January, sessions were cancelled again until the group restrictions were lifted. During that period CET's Project Assistant and DofE Manager attended various training courses funded by DofE, including the following: Introduction to DofE, Intermediate DofE, DofE Manager's Induction, Expedition Assessor Accreditation Scheme and Award Verifier. Level 3 in Lowland Leader training has also been booked, provisionally, for April 12-16.

A ceremony to celebrate group achievements will be organized once restrictions are lifted.

#### Community Garden

*The Community Garden is situated in the Castle Vale Allotments. The aim of this project is to increase local community's accessibility to gardening activities in a safe and friendly environment.*

*It allows community groups to have access to the site to learn how to grow vegetables, it enables a wide range of educational-based activities, it helps to reduce social isolation and brings together different generations in an inspirational environment where knowledge can be shared and utilised.*

Activities carried out in the Community Garden were suspended in March. In July, new Covid-19 Safety guidelines were produced in terms of using facilities and borrowing tools. Groups were informed and guidelines displayed in the portacabin in case community groups wanted to re-start using the facilities. No community groups used the site between March 20 and September 20, apart from young people from Dream Green who agreed to come to the garden once per week to weed and maintain the whole area in July and August.

In March 21, participants from CET's social prescribing programme showed interest in the Community Garden, and in developing growing skills. Since then, they have been involved in maintaining and improving the garden and the community orchard.

## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

### Allotments

During lockdown, CET's Project Manager continued supporting the Allotments Association. Most of the work carried out between April and May involved monitoring and ensuring that Covid-19 rules for Allotment sites were followed. From June, the allotment association was allowed to let plots out again, although contact was minimised, and paperwork was kept to minimum.

In October, during the rent collection period, CET's Project Manager supported the Association in her capacity as treasurer, but also carried out administrative tasks that included rent collection, plot cancellation and plot letting. To avoid handling cash payments, the association introduced for the first time on-line and bank payments. It was very challenging as most plot holders didn't have internet access and/or used online banking. Members of the association advised plot holders how to do the payments and for those unable to go to the bank, alternative payment options were offered.

### Mother Garden and Community Orchard

*Mother Garden is a partnership project between CET, the Castle Vale Leisure Gardens Association (CVLGA) and Food Forest Brum. Castle Vale is acting as a hub for growing, propagating and the distribution of edible plants. CET and CVLGA are supporting other projects and local groups to develop a working network of mutually supported communities to create permanent food landscapes that can function beyond funding. Edible plants and advice are provided to local community groups, schools and projects.*

No events or plant swaps were held last year.

### Conservation area

*Castle Vale Conservation Area (CVCA) is the largest area of informal public open space in Castle Vale. It is situated to the southeast of Castle Vale, around the allotments and the stable's paddocks. The existing landscape consists of rough grassland with substantial woodland planting, fencing, a pond, a path system and seats.*

*CVCA is considered part of the Birmingham City Council (BCC) Open Spaces and as such it is owned by the Council. However, the site has mainly been managed by CET, which informs and seeks permission from BCC before carrying out any activities. CET's practical conservation management days complement BCC service plans for the areas identified by CET to be developed or improved upon.*

CET is continuing its work to protect the Conservation Area and to utilise it as part of the project programme. Due to the pandemic no Forest School sessions were delivered in the Conservation Area during this financial year

In May, CET was approached by a very active member of the community who had started a campaign to keep the Castle Vale Conservation Area and Farnborough Fields litter-free. The #pickup6 campaign was encouraging people to pick up 6 pieces of litter whilst they were doing their daily walk. CET provided black bags, litter pickers and safety gloves. Bags were put in different areas to encourage people to use them, to help us monitor how much litter was collected and find out whether having bins on site would help to keep the site cleaner.

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

Recurrent fly tipping was observed in the car park at the entrance of the conservation area between October and December. Different agencies and partners, including Estate Services, Birmingham City Council Parks, Birmingham City Council Planning and local councillors were brought together to investigate and resolve the problem. The area is better now although fly tipping is still happening occasionally.

#### **Friends of Plantsbrook**

*Friends of Plantsbrook is a friend's group whose aim to protect, maintain and enhance Plantsbrook Local Nature Reserve for the benefit of wildlife, residents and other LNR users.*

Friends of Plantsbrook have continued working independently and with very little support from the Trust. Individual activities were carried out during lockdown as part of their daily exercise and included daily safety checks, litter picking, conservation tasks, minor repair work and wildlife rescue activities.

CET officers visited the site in November to assess and report a fallen tree blocking the main path around one of the pools and to empty temporary bins put up by the friends' group to reduce litter in the nature reserve.

First virtual meeting with the Friends Group was held in March to discuss how to move projects forward after lockdown. It was agreed that work repairing the portacabin was going to be restarted once government restrictions were eased. Daily safety check walks and litter picking activities are still carried out by members of the group. Repair work in the portacabin is expected to continue once groups are allowed to meet up again indoors.

#### **Castle Vale stables**

*CET has been for the past three years in the process of leasing the Castle Vale Stables and paddock land for 15 years to protect the land and ensure it remains paddock and green land. As a result, CET would have full responsibility for managing the site, however Castle Vale Pony Owners Association will continue looking after the horses and managing the run of the stables. CET is currently giving support with administrative and financial tasks, which include the following: managing the expectations of the horse owners, managing the number of horses/ponies on the land (with the aim of reducing the numbers), health and safety, insurance, horticultural maintenance and payment of business rates, utility bills and repairs.*

CET's Project Manager produced safety Covid19 procedures for the stables to help reduce the risk of spreading coronavirus. Information was displayed on the noticeboard at the entrance of the building. In addition, a bid was also written on their behalf to carry out urgent repairs in the current fencing and menage area, where horses are being schooled and trained and improve their coordination and muscle strength

#### **3rd Sector partnership**

*The Castle Vale Voluntary Sector Partnership is an informal association of constituted third sector agencies operating from within Castle Vale. The members of the core partnership are: Castle Vale Neighbourhood Partnership, Active Arts, Compass Support, Spitfire Services and Community Environmental Trust. It was created to fulfil the role of a steering group in relation to the Endowment Trust Fund legacy and with the aim to champion and advocate for the wider network of voluntary and community organisations in Castle Vale, share best practices, explore wider funding, networking and partnership opportunities with the view to increasing skills and building capacity of local groups.*

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021**

CET has continued attending regular meetings hosted by the group. In April, the group got together to apply for Covid-19 Emergency Response Funding. CET decided not take part as it was currently understaffed (only one worker) and travelling restrictions made difficult participate and deliver action in Castle Vale.

In August, the group carried out a resilience health check, which involved completing a questionnaire. Results were shared and discussed. The exercise was very important as it gave all groups a clearer picture of the work we were doing, the pressures we were facing and the work that we all needed to do to future proof our operations and finances.

### **COMMISSIONED WORK**

#### **Re-Future**

In March 2020, Re-future commissioned CET the delivery of gardening sessions for vulnerable adults suffering from isolation and/or mental and physical wellbeing issues. Sessions were held at the Perrott's Folly and participants were referred to the 'Form of Clouds' project from 5 different local GP surgeries, including Ladywood, City Centre, Harborne and Quinton. Sessions were due to start at the end of March, but were postpone until July. ArtPad sessions with young people were also re-started in July.

Between July and March, CET delivered 17 sessions in Ladywood. Due to the size of the garden, numbers were restricted to 7 participants per session. In order to provide the maximum benefit for the community and work with a higher number of beneficiaries, 2 one-hour sessions were delivered on the same day.

### **PARNERTSHIP WORK- Other organisations**

In May CET was invited to be part of two groups, Brum Growing Communities and urban Farming Collective. They both are a Birmingham partnership network of groups and individuals interested in growing and supporting sustainable growing communities. In addition, CET also became a 'Grow Connector' – Through swap plant schemes (free plants during Covid-19), CET acquired donated vegetable plants for the community garden, Dream Green participants and our local primary schools. The schemes tried to encourage more people to grow and share plants and were linked to our work at the Community Garden and Mother Garden Network.

CET's electric trike was lent to the Youth Team Leader from Compass-Support to help him deliver food parcels to vulnerable families in Castle Vale and Erdington. The trike would help to make journeys more efficient, as they were easier to ride and could transport more food thanks to a lockable box attached at the back.

In September, Birmingham City Council introduced in Castle Vale the 'Places for People' programme which aimed to reduce traffic in residential areas by introducing modal filters. The programme included road markings, signs and the installation of planters. CET worked in partnership with Sustrans to raise awareness of the modal filters and to plant them.

In January, a global technology company called ZF approached CET to offer a donation of IT equipment. CET gave the 20 donated computers to Chivenor Primary School, this allowed pupils to continue with their home learning and to join virtual sessions during lockdown.

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021**

In January and February CET's minibus was used to collect food from various food banks and deliver it to Spitfire Services. The food collected was used to stockpile Castle Vale's food bank.

In February, Castle Vale Estate Services offered CET the opportunity to attend the Local Environment Quality training delivered by Keep Britain Tidy. With this training, CET can now carry out street cleanness surveys in Castle Vale on behalf of Pioneer Group. The street audits will focus on 4 indicators of street cleanness: litter, detritus, fly-posting and graffiti.

In March 21 CET was invited by Birmingham City University to participate in its 'Green week'. Project Manager and the CE&CO delivered a specialist online talk about bats for an audience of 30 people which included staff and students

In March, CET partnered with Slow Food to support their project 'Adopt a tree' that aims towards promoting and raising awareness about food justice. Sponsored fruit and nut trees were donated to CET and planted in the Community Orchard and more trees will be planted in the Conservation Area. All trees will have a geolocation with the expectation that can be visited by the adopter and the fruit publicly shared

CET's project manager has continued to support Birmingham Open Spaces Forum on her capacity as Treasurer and Trustee.

In March CET was approached by Aston University to offer a member of the management team a funded place in their triple-accredited Executive MBA Apprenticeship, provided that criteria was met and application and interview were successful. At the end of April CET's Project Manager started the MBA course, which includes an academic and a practical side. The degree apprenticeship has been a fantastic opportunity for the Trust to invest and upskill its workforce.

### **FINANCIAL REVIEW**

2020-2021 has been a very distressing and difficult year for CET. The pandemic and precipitous recession have clearly had significant effects on the Trust and its funds, and the future course of the pandemic is still uncertain.

The start of the pandemic saw a call to action. Decisions were made quickly to meet the needs of the organisation and our main beneficiaries: we stopped and adapted services, provided support to schools, started on-line services to engage with young people and families and ensured safe access to sites and facilities. By consulting and listening to our main stakeholders and beneficiaries we were able to prioritise their needs and to deliver, within our limited circumstances, the support they needed.

From an operational point of view, the biggest impact of Covid-19 was the reduction in project work (cancellation of school sessions, events and workshops) and diversion of vital funds (mainly Covid-19 Emergency Response Funding). In addition, the charity also suffered other knock-on effects, such as the increase in workload (policies, safety procedures, office adaptations) and having to come up with new ways of delivering and operating. As a result, earned income has dropped substantially.

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021**

At the end of April, the team did a review of the activities that were carried out at the time. Our every-day job had been directly affected by Covid and there was not enough work available for employees, therefore, it was unanimously decided to go under the Job Retention Scheme (JRS) and furlough two members of staff temporarily. This left the charity understaffed, as for over 5 months the organisation was run solely by the Project Manager with the support of the Board of Trustees.

At the same time, CET was approached by Aston University to offer the charity a funded place for a member of the management team in their Level 7 Executive MBA apprenticeship, provided that the criteria were met, subject to the application and interview being successful. At the beginning of May, the Project Manager started the course which involves both an academic and a practical part.

In October a new member of staff joined the team thanks to funding from HS2. Funds were granted in December 2019 and approved in March 2020. Unfortunately, due to the pandemic and the nature of the role – Community Engagement and Conservation Officer – recruitment and interviewing processes had to be postponed until restrictions were eased.

The new addition has allowed the organisation to operate more efficiently, to define and to specialise the roles of existing members of staff. Project Officer and Project Assistant have focused their work on young people (schools, youth provision and Duke of Edinburgh Awards). The newly appointed person will be engaging with residents, families and other community members in conservation and outdoor activities. The Project Manager has been able to concentrate on the management of the organisation, build up new partnerships and to implement and put in practice the knowledge and skills gained through her MBA studies.

We are very proud of all that we have achieved together under the difficult circumstances we went through. The challenges and opportunities will continue, but we feel we are now more prepared to face unforeseen situations.

#### **Overview of the year**

Last year CET received grants from the following funders:

- £9,984 from Awards for All to empower the community to participate in environmental improvement projects.
- £4,000 from Duke of Edinburgh for the purchase of essential equipment, clothing and footwear to enable participants to complete the Bronze expedition.
- £12,000 from Groundwork/HS2 to pay for the first 6 months of Community Engagement and Conservation Officer post and provide the worker with a work laptop.
- CET still benefited from some of the grants received in the previous financial year, such as DofE\*

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

\*Note: DofE is the budget holder for the funded grants last year, therefore no money was transferred to CET's account.

During the year CET received £14,823.65 from HMRC as part of the Job Retention Scheme to support the Trust to pay worker's wages as they were unable to work during the coronavirus crisis.

Half of the income generated last year came from the delivery of CET's Forest School Programmes. CET received £49,440 (unrestricted fund) from participating schools, which is nearly half of the money raised in previous years, this was due to the loss of CET's major contract (Yardley Primary) and a 10% discount offered to schools in compensation for the sessions they had missed due to the pandemic.

£68 was raised as part of CET's youth provision activities. It was decided to charge only £2 for the activities to help families recovering from the effects of Covid and to give children the opportunity to participate again in outdoor and on-line activities.

Work commissioned by other organisations (Re-Future, Active Arts and Birmingham City University) have earned the Trust £2,376.26.

In addition, CET received the following donations:

- £110 from Birmingham Open Spaces Forum for the monthly submission of volunteer data
- £160 were donated by a member of staff from Birmingham City University, who led a crowdfunding campaign to raise funds on behalf of CET.

In December, CET's Project Manager, with the support of a Trustee, organised a workshop to develop and craft the organisation's strategy. The workshop involved a thorough review of the organisation's operating model and operating context. The analysis showed that our income operating model had worked for the charity for many years. However, recent events highlighted the importance of income diversification and the need to improve and balance those projects that are financially unsustainable but of great importance and benefit for the community.

As a result, CET's new financial strategy will be to keep a more balanced approach to income generation which includes grants, services to schools, commissioned work and project diversification. As part of the diversification strategy two new projects have been lined up in the pipeline: incorporation of blue spaces in CET's portfolio (bell boating activities) and environmental audits. Both activities will provide the Trust with unrestricted funds which will help to cover overheads and running costs.

With the help of the Head of Neighbourhood Fundraising, CET will continue applying for funding to support existing projects and the creation of new ones. In addition, letters will be sent out to businesses, and foundations as a new fundraising approach.

Due to the financial restraints schools are undergoing, CET will need to continue recruiting new schools interested in the Forest School programme and also offer after school activities. In addition, environmental workshops, gardening sessions and family learning days will continue to be offered to new partners, organisations and local companies to continue raising our profile.

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

#### Reserves policy

As part of the Trust's Reserves Policy, CET continues to transfer £500 per month to a reserves account to ensure that main operations can continue for a period of at least three months, and that redundancy costs are covered if funding difficulties arise. At the end of March 2021, the account held £34,544.83

Based on last year's expenditure, transfers to the reserves account will need to continue for, at least, another 6 months (September 2020) to reach the amount stated in CET's reserve policy. In September the amount will be reviewed by Trustees.

The reserves policy will be kept under periodic review and reserves levels will be adjusted as perceptions of risks and other factors change, e.g. school budget cuts, reduction of commissioned work.

#### Future developments

CET will continue to enhance and improve urban green spaces by delivering and developing existing and new projects, and by continuing to work with other organisations within and outside Castle Vale.

CET will continue using its educational and youth programmes, including Forest School, Duke of Edinburgh, Dream Green and Vale Youth Action, as well as other structured activities to build and deepen the confidence and capability of our young people.

CET's Project Manager and Project Officer, with the support of the Board of Trustees, will continue to develop a strategic plan to ensure enough funds are received every year to continue with the work we do. Measures will continue to be put in place to reduce costs where possible, and new ways of generating income will be explored

# COMMUNITY ENVIRONMENTAL TRUST

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## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2020

### Statement of Trustees responsibilities

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

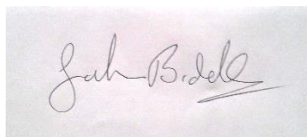
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Approval

The Trustee's Report was approved by the Board of Trustees and signed on its behalf by:



John Biddle - Chair of the Trustees



Lynne Witkamp – Vice-Chair

Dated: 15/12/21

# COMMUNITY ENVIRONMENTAL TRUST

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## INDEPENDENT EXAMINERS REPORT

### TO THE TRUSTEES OF COMMUNITY ENVIRONMENTAL TRUST

I report to the trustees on my examination of the financial statements of Community Environmental Trust for the year ending 31 March 2021 set out on pages 24 to 31.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for an independent examination. I report in respect of the examination of the charity's financial statements carried out under section 144 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 financial statements to be reached.



Paul Bowater ACA  
Birmingham Voluntary Service Council  
138 Digbeth  
Birmingham  
B5 6DR

Dated: 16 December 2021

# COMMUNITY ENVIRONMENTAL TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOMING RESOURCES:</b>					
<b>Incoming Resources from charitable activities</b>					
Services - Project Income		78,792	-	78,792	94,741
Grants Receivable		-	12,000	12,000	5,362
<b>Incoming Resources from generated funds</b>					
Donations		1,046	-	1,046	2,384
Interest		28	-	28	41
<b>Total Incoming Resources</b>		<b>79,866</b>	<b>12,000</b>	<b>91,866</b>	<b>102,528</b>
<b>RESOURCES EXPENDED:</b>					
Charitable Expenditure	3,4	68,858	16,462	85,320	91,645
Bank Charges and Taxation		82		82	85
<b>Total Resources Expended</b>		<b>68,940</b>	<b>16,462</b>	<b>85,402</b>	<b>91,731</b>
<b>NET INCOMING RESOURCES</b>		<b>10,926</b>	<b>(4,462)</b>	<b>6,464</b>	<b>10,798</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>110,812</b>	<b>4,462</b>	<b>115,274</b>	<b>104,477</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>121,738</b>	<b>-</b>	<b>121,738</b>	<b>115,275</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## COMMUNITY ENVIRONMENTAL TRUST

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### BALANCE SHEET AS AT 31 MARCH 2021

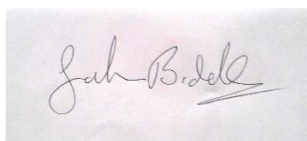
	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Assets	6	<u>3,088</u>	<u>8,673</u>
<b>CURRENT ASSETS</b>			
Debtors	7	1,262	1,157
Cash at bank and in hand		<u>133,678</u>	<u>137,523</u>
		134,940	138,680
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>16,290</u>	<u>32,079</u>
<b>NET CURRENT ASSETS</b>		<u>118,650</u>	<u>106,601</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,738</u>	<u>115,274</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds - general Reserves	9	121,738	110,812
Restricted funds	9	<u>-</u>	<u>4,462</u>
<b>TOTAL FUNDS</b>		<u>121,738</u>	<u>115,274</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of the financial statements for the year ending 31 March 2021 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and signed on behalf of the board by:



John Biddle - Chair of the Trustees



Lynne Witkamp – Vice-Chair

Dated: 15/12/21

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

### 1. Accounting Policies

#### Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a “Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income is deferred when monies are received in advance relating to projects commencing after the financial year where the contract period is specified by the funder.

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

### 1. Accounting Policies (continued)

#### **Resources expended**

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

Grants offered subject to conditions, which have not been met at the year-end date are noted as a commitment, but not accrued as expenditure.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings that have been allocated to activities on a basis consistent with the use of the resources.

#### **Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, which is considered to be 4 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **Incoming resources with related expenditure**

When incoming resources have related expenditure (as with fundraising or contract income) both are reported gross in the SOFA.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with bankers, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Issues" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

### 1. Accounting Policies (continued)

#### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price, including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value of interest. Financial assets classified as receivable within one year are not amortised.

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### ***De-recognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund for the year.

### 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020 - £nil).

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

### 4. Staff costs

	2021 £	2020 £
Wages and salaries	63,216	68,408
Social Security	2,811	3,448
Pension contributions	3,808	3,562
	<u>69,835</u>	<u>75,417</u>

The average number of administration employees during the year was 4 (2020 – 3), who did not earn more than £60,000 in either year.

### Pension commitments

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company and are independently administered. The pension cost charge above represents contributions payable by the charitable company to the fund. No contributions (2020 – nil) were payable to the fund at the balance sheet date.

### 5. Financial instruments

	2021 £	2020 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>-</u>	<u>-</u>
<b>Carrying value of financial liabilities</b>		
Measured on amortised costs	<u>-</u>	<u>-</u>

## COMMUNITY ENVIRONMENTAL TRUST

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### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

#### 6. Tangible assets

	Plant and Machinery	Computer Equipment	Total
Cost	£	£	£
At 1 April 2020	16,137	6,205	22,342
Additions during the year	-	-	-
At 31 March 2021	16,137	6,205	22,342
<b>Depreciation</b>			
At 1 April 2020	9,060	4,609	13,669
Charge for the year	4,034	1,551	5,585
At 31 March 2021	13,094	6,160	19,254
<b>Net Book Value</b>			
At 31 March 2021	3,043	45	3,088
At 31 March 2020	7,077	1,596	8,673

#### 7. Debtors

Due within one year	2021	2020
	£	£
Trade Debtors	-	-
Prepayments	1,262	1,157
Total Debtors	1,262	1,157

#### 8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Tax and social security	1,856	1,503
Accruals	450	450
Deferred Income	13,984	30,125
	16,290	32,078

## COMMUNITY ENVIRONMENTAL TRUST

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### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

#### 9. Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Project	Opening Reserves £	Incoming £	Expenditure £	Closing Reserves £
<b>Unrestricted Reserves</b>	<u>110,812</u>	<u>79,866</u>	<u>68,940</u>	<u>121,738</u>
<b>Restricted Reserves</b>				
Ambassadors for Good	4,462	-	4,462	-
HS2	-	12,000	12,000	-
<b>Total Restricted Reserves</b>	<u>4,462</u>	<u>12,000</u>	<u>16,462</u>	<u>-</u>
<b>Total Reserves</b>	<u><u>115,275</u></u>	<u><u>91,866</u></u>	<u><u>85,402</u></u>	<u><u>121,738</u></u>

#### 10. Analysis of net assets between funds

Fund balances at 31 March 2021 and 31 March 2020 are represented by current assets/(liabilities).