

# Trustees' Annual Report

---

## Big Blue Foundation

---

*(known since 5 May 2025 as The Quercus Conservation Trust)*

**Registered Charity Number 1202606**

**For the year ended 31 March 2025**

---

## Reference and administrative details

---

**Charity name (during the reporting period):** Big Blue Foundation **Current charity name (post year-end):** The Quercus Conservation Trust *(adopted by Constitution amendment dated 5 May 2025, further amended 4 June 2025)* **Charity registration number:** 1202606 **Date of registration with the Charity Commission:** 3 April 2023 **Legal form:** Charitable Incorporated Organisation (Foundation model) **Governing document:** Constitution dated 3 April 2023, as amended on 5 May 2025 and 4 June 2025

**Registered office (at the date of this report):** Ileden Farm Barn, Ileden Lane, Kingston, Canterbury, Kent CT4 6HP *(changed during the year; the previous registered office was Poulton Farm Oast, Frith Road, Aldington, Ashford, Kent TN25 7DG)*

**Principal bankers:** CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
**Accountants:** None — accounts prepared on a receipts and payments basis by the trustees **Independent examiner:** None required (income below the £25,000 statutory threshold)

---

## Trustees

---

The trustees who served during the year were:

Name	Role	Date appointed	Date resigned
Dr Aaron Hudson-Tyreman	Chair	13 May 2024	—
Charles Cardwell	Trustee	13 May 2024	—
Dr Melissa Schiele <i>(also recorded as Dr Melissa Duncan-Schiele)</i>	Trustee	13 May 2024	—

On 13 May 2024 the board of trustees was reconstituted with the appointment of three new trustees, including Dr Aaron Hudson-Tyreman as Chair. No trustee resigned during the year. Howard Foster, the charity's founder, has continued throughout the year as the charity's named Contact at the Charity Commission and as the executive responsible for day-to-day operations (see note on key management personnel below).

No trustee received any remuneration in respect of their role as trustee during the year.

---

## Structure, governance and management

---

Big Blue Foundation is a Charitable Incorporated Organisation (Foundation model) established by its Constitution dated 3 April 2023 and registered with the Charity Commission for England and Wales under number 1202606 on the same date. The trustees are appointed and removed in accordance with the Constitution.

**Recruitment of trustees:** Advisors to and supporters of the charity who show exceptional devotion to the aims and objectives of the charity, and who are active within the charity, are invited to be interviewed by the trustees. Candidates are provided with the Charity Commission's *The Essential Trustee* guidelines (CC3), and the aim of the interviews is to provide a fuller understanding of the role they need to play. Following this process the existing trustees decide whether candidates are eligible to become trustees and, if they agree, they are offered the position.

**Organisation and management:** The trustees are responsible for the strategic direction and governance of the charity and for the oversight of charitable activities against budget. Day-to-day operations during the year were led by Howard Foster (the founder of the charity and its named Contact at the Charity Commission). The trustees discharge their governance responsibilities collectively under the chairmanship of Dr Aaron Hudson-Tyremen.

---

## Objects and aims

---

The charitable objects in force throughout the reporting period, as set out in the Constitution as originally registered, were:

*"To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment by: a. Undertaking research into the marine and freshwater environment including associated land, shoreline and structures; and b. Supporting conservation projects in such ways that are charitable.*

*To advance the education of the public in the protection and rehabilitation of the marine and freshwater environment by: a. Providing advice, producing resources and delivering sessions; and b. Producing and promoting research in all aspects of the above subject and publishing the useful results."*

Subsequent to the year-end, the objects were broadened by Constitution amendments dated 5 May 2025 and 4 June 2025 to encompass the conservation, protection and improvement of the physical and natural environment more generally — including the **marine, freshwater and woodland** environments, and heritage assets — through research and public education. Those amendments are not reflected in the activities reported below, which were undertaken under the original objects.

---

## Activities and achievements during the year

---

During the year the charity delivered, or completed development for, the following principal activities:

### 1. Folkestone Marine Conservation Champions

The charity continued the Folkestone Marine Conservation Champions programme — engaging local schoolchildren, volunteers and the fishing community in awareness and action on marine plastic, building on the work first delivered in the prior year. The programme was supported by the charity's six recycled-plastic

kayaks (acquired from Odyssey Innovation Ltd in March 2024), which were transported to events in Folkestone and Sandgate during the year (fuel contribution £67.80). The charity commissioned an illustrated information and games booklet from illustrator Stephen Brown (£560) and a set of branded volunteer T-shirts (£340.80) for use by staff and volunteers during delivery. A Bracenet bracelet made from recycled ghost fishing gear was procured for use as a tangible teaching aid with school groups and the local fishing community (£30.75).

## **2. CrossChannel Geopark Microplastics (*project development completed; to be delivered as a future activity*)**

During the year the charity completed development of the CrossChannel Geopark Microplastics project. The project itself is to be delivered as a future activity in subsequent reporting periods.

## **3. Website redevelopment and governance transition**

The trustees commissioned a redeveloped charity website from Oak Creative Design (the in-house creative agency of Holiday Extras Ltd) at a cost of £1,293.60, in support of the post-period rebrand to The Quercus Conservation Trust. The trustees also undertook governance work during the year to prepare for the broadening of the charitable objects and the change of operating name, which took effect by Constitution amendments dated 5 May 2025 and 4 June 2025 — after the year end.

## **4. Continued operational running of the charity**

The charity maintained the operational infrastructure necessary to continue delivering its objects — including software subscriptions (accounting, document capture, productivity tools), website hosting, communications, and engagement with project partners, donors and trustees through site visits and meetings.

*[Additional activities to be confirmed by the CEO, including any further projects, partnerships or events delivered in the period 1 April 2024 – 31 March 2025.]*

---

## **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in implementing current activities and planning future activities. The trustees have considered this matter and concluded that the aims of the organisation continue to be charitable and that the aims and the work done give identifiable benefits to the charitable sector, with no detriment or harm arising from the aims or activities.

---

## **Financial review**

**Income:** Total receipts for the year were **£3,702.71**, comprising:

- A **£3,000 unrestricted grant from the John Swire 1989 Charitable Trust** received on 25 July 2024 (the year's largest single receipt)
- £247.39 of individual donations received through the Enthuse fundraising platform and direct bank transfer
- £300 received from "BOOKKEEPING GOCARDLESS" on 14 June 2024 (*nature to be confirmed*)
- £50 received from CLIC Accounting on 2 April 2024 (*nature to be confirmed*)
- £81.99 of refunds (giffgaff service correction and an Enthuse double-payment correction)

- £19.33 in bank interest credited quarterly

**Expenditure:** Total payments for the year were **£17,704.64**. Of this, **£10,232.21** represented the repayment to the founder, Howard Foster, of pre-registration costs he advanced personally to enable the charity to begin operations (the substantive equivalent of a director's loan repayment). Excluding loan repayment, operational expenditure for the year was approximately £7,472.43, comprising principally:

- Software and IT subscriptions (Xero, Dext, Google Workspace, web hosting): £2,315.27
- Donor platform fees (Enthuse direct debits and GoCardless): £1,431.93
- Charity website redevelopment (Oak Creative Design): £1,293.60
- Branded merchandise and design (Stephen Brown illustration, Pro Vision T-shirts): £968.60
- Travel — rail and fuel contribution: £318.35
- Volunteer / event refreshments and sundries: approximately £900
- Bank charges, communications and printing: £338.85

**Net movement:** Cash at bank decreased by £14,001.93 over the year, from £16,558.25 at 1 April 2024 to £2,556.32 at 31 March 2025. The reduction reflects (a) the repayment of pre-registration costs to the founder, and (b) operational expenditure exceeding income as the charity continued its programme activities. The receipt of the John Swire 1989 Charitable Trust grant in July 2024 part-funded the year's operational expenditure.

**Reserves policy:** The trustees note that the charity's free reserves are now at a low level. Re-establishing fundraising activity under the new Quercus Conservation Trust identity is a strategic priority for the period ahead. A formal reserves policy is being developed by the trustees.

**Going concern:** The trustees have considered the charity's financial position and believe the charity remains a going concern. The post-year-end rebrand to The Quercus Conservation Trust, together with the broadening of the charitable objects, provides a renewed platform for fundraising. The trustees are also reviewing banking arrangements with a view to migrating to The Co-operative Bank's Community Directplus account to enable automated bank-feed integration with the charity's Xero accounting system.

---

## Key management personnel and connected-party transactions

---

**Howard Foster** is the founder of the charity and its named Contact at the Charity Commission. He is not a trustee. During the year he was responsible for day-to-day operations.

During the year the charity repaid £10,232.21 to Mr Foster in respect of pre-registration costs that he had advanced personally to enable the charity's establishment and initial activities (a director's-loan-equivalent arrangement). These payments were repayments of an existing liability of the charity to Mr Foster and are not remuneration for his role.

No trustee received any payment from the charity during the year, whether for services or otherwise. No transactions were entered into with any party connected to a trustee.

---

## Plans for future periods

---

Following the post year-end rebrand to The Quercus Conservation Trust and the broadening of the charitable objects to include the woodland environment and heritage assets, the trustees intend to:

- Re-launch fundraising activities under the Quercus identity, building on the relationships established under Big Blue Foundation
  - Develop a programme of practical training in traditional rural and woodland skills, complementing the marine and freshwater work
  - Migrate banking to The Co-operative Bank to enable automated integration with Xero accounting
  - Strengthen financial controls and adopt a formal reserves policy
  - Continue and expand engagement with schools, communities and partner organisations
- 

## Trustees' responsibilities

---

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and the requirements of the Charity Commission. The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming resources and application of resources for the year.

---

## Declaration

---

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

Signed on behalf of the trustees by:



---

**Dr Aaron Hudson-Tyreman**, Chair Date: 11 May 2026



---

**Charles Cardwell**, Trustee Date: 11 May 2026

# Receipts and Payments Account

---

## Big Blue Foundation

---

*(known since 6 May 2025 as The Quercus Conservation Trust)*

Registered Charity Number 1202606

### For the year ended 31 March 2025

Prepared by the trustees on a **receipts and payments basis** in accordance with the Charity Commission template **CC16a**. Gross income for the year was £3,702.71 — well below the £25,000 threshold for mandatory independent examination, and no independent examination has been carried out.

These accounts represent a **change of accounting basis** from the prior year (when the charity prepared full SORP-compliant accruals accounts under FRS 102 with an independent examination). The trustees considered the change appropriate given the substantial reduction in the charity's income during the year and the cost-benefit of formal accruals preparation at this level of activity. The implications of the change are described in **Note 5** below.

---

## A — Receipts and Payments Account

---

	Unrestricted £	Restricted £	Total this year £	Total last year £
<b>A1 Receipts</b>				
Donations and legacies (Enthuse, Mitchell, TOTF, Flora Judd)	247.39	—	<b>247.39</b>	31,614.00
Grant — John Swire 1989 Charitable Trust (unrestricted, per donor)	3,000.00	—	<b>3,000.00</b>	—
Refunds from CLIC Accounting Ltd (corrections of bookkeeping fees previously charged)	350.00	—	<b>350.00</b>	—
Refunds (giffgaff service refunds, Enthuse double-payment correction)	81.99	—	<b>81.99</b>	—
Bank interest	19.33	—	<b>19.33</b>	13.00
<b>Sub-total receipts (A1)</b>			<b>3,702.71</b>	<b>31,627.00</b>
<b>A2 Asset and investment sales</b>	—	—	—	—
<b>TOTAL RECEIPTS (A1 + A2)</b>			<b>3,702.71</b>	<b>31,627.00</b>
<b>A3 Payments</b>				
Repayment of pre-registration costs to founder (see Note 1)	10,232.21	—	<b>10,232.21</b>	—
Website redevelopment (Oak Creative Design, in-house agency of Holiday Extras Ltd)	1,293.60	—	<b>1,293.60</b>	—
Illustration and branded merchandise (Stephen Brown illustration; Pro Vision T-shirts)	968.60	—	<b>968.60</b>	—
Educational props and teaching aids (Bracenet ghost-net bracelet)	30.75	—	<b>30.75</b>	—
Travel — rail (Trainline) and event fuel contributions	318.35	—	<b>318.35</b>	—
Software subscriptions (Xero, Dext, Google Workspace, AIWORKS)	2,210.10	—	<b>2,210.10</b>	—
Web hosting and domains (123-Reg, Bracenet)	105.17	—	<b>105.17</b>	—
Mobile telephone (giffgaff)	202.00	—	<b>202.00</b>	—
Donor platform fees (Enthuse direct debits)	281.93	—	<b>281.93</b>	—
Professional fees — bookkeeping (CLIC Accounting Ltd, via GoCardless DDs)	1,150.00	—	<b>1,150.00</b>	—
Bank charges (monthly account fees, FX charges)	60.00	—	<b>60.00</b>	—
Printing	76.85	—	<b>76.85</b>	—
Refreshments and subsistence at project, partner and trustee meetings	298.34	—	<b>298.34</b>	—

	Unrestricted £	Restricted £	Total this year £	Total last year £
Sundry — postage, parking, small purchases for charitable activities	476.74	—	476.74	—
Charitable activities (FY23/24 — see prior-year SORP accounts for breakdown)	—	—	—	27,615.00
<b>Sub-total payments (A3)</b>			<b>17,704.64</b>	<b>27,615.00</b>
<b>A4 Asset and investment purchases</b>	—	—	—	—
<b>TOTAL PAYMENTS (A3 + A4)</b>			<b>17,704.64</b>	<b>27,615.00</b>
<b>Net of receipts/(payments)</b>			<b>(14,001.93)</b>	<b>4,012.00</b>
Transfers between funds	—	—	—	—
Cash funds last year end ( <i>from filed FY23/24 balance sheet</i> )			<b>16,558.25</b>	—
<b>Cash funds this year end</b>			<b>2,556.32</b>	<b>16,558.25</b>

## B — Statement of Assets and Liabilities as at 31 March 2025

	Unrestricted £	Restricted £	Total this year £	Total last year £
<b>B1 Cash funds</b>				
CAF Bank — current account (sort code 40-52-40, account 00036313)	2,556.32	—	2,556.32	16,558.25
<b>Total cash funds</b>	<b>2,556.32</b>	—	<b>2,556.32</b>	<b>16,558.25</b>
<b>B2 Other monetary assets</b> (debtors, prepayments)	—	—	—	—
<b>B3 Investment assets</b>	—	—	—	—
<b>B4 Assets retained for the charity's own use</b> ( <i>at brought-forward net book value — see Note 8</i> )				
6 recycled-plastic kayaks (Odyssey Innovation Ltd, acquired March 2024)	4,547.00	—	4,547.00	4,547.00
Computer equipment	291.00	—	291.00	291.00
Trademark	468.00	—	468.00	468.00
<b>Total assets retained for the charity's own use</b>	<b>5,306.00</b>	—	<b>5,306.00</b>	<b>5,306.00</b>
<b>B5 Liabilities</b> ( <i>see Note 4 on change of accounting basis</i> )	—	—	—	17,852.00

**Memorandum disclosure — Loan from founder (not shown on the face of these R&P accounts):** The charity has an outstanding loan from its founder, Mr Howard Foster, of **£5,446.79** at 31 March 2025 (opening £15,679.00 at 1 April 2024 less £10,232.21 of cash repayments during the year). This is disclosed as a memorandum item because receipts and payments accounts do not present accruals-basis creditors on the face of the balance sheet. See Note 1.

---

## Notes to the Accounts

---

### Note 1 — Loan from founder (Howard Foster)

Mr Howard Foster, the founder of the charity and its Chief Executive Officer (he is not a trustee), advanced funds personally to meet pre-registration set-up costs incurred to establish Big Blue Foundation prior to its receipt of charitable income through its bank account. Repayments to Mr Foster constitute repayments of an existing liability of the charity, authorised by a trustee resolution dated 2023.

The opening liability at 1 April 2024 was £15,679 (*per the filed FY23/24 balance sheet — recorded as "Other creditors"*). Repayments to Mr Foster during the year totalled £10,232.21, comprising:

Date	Amount £
16 April 2024	1,000.00
18 July 2024 (BRACENET.NET card payment — teaching aid)	30.75
23 July 2024	1,000.00
5 August 2024	1,000.00
3 September 2024	1,000.00
3 September 2024 (Pre-registration costs — additional)	201.46
3 October 2024	1,000.00
11 November 2024	1,000.00
6 December 2024	1,000.00
7 January 2025	1,000.00
10 February 2025	1,000.00
6 March 2025	1,000.00
<b>Total repayments in the year</b>	<b>10,232.21</b>

The closing liability to Mr Foster at 31 March 2025 was **£5,446.79**.

Mr Foster received no remuneration from the charity for his role as CEO in the year.

### Note 2 — Transactions with trustees and connected parties

No trustee received any payment from the charity during the year, whether for services or as reimbursement of expenses. No transactions were entered into with any party connected to a trustee.

### Note 3 — Comparative figures (prior year ended 31 March 2024)

Comparative totals (£31,627 receipts and £27,615 payments) are drawn from the filed FY23/24 annual return, which was prepared on an accruals basis under the Charities SORP (FRS 102) and is on the public register. Line-by-line comparatives in the format of this receipts-and-payments account are not provided because the prior-year accounts followed a different presentation.

CAF Bank statements predating December 2023 were not available for re-analysis at the time of preparing these accounts; however, the opening cash balance of £16,558.25 at 1 April 2024 reconciles to every CAF Bank statement carried-forward balance from 22 December 2023 onwards.

### Note 4 — Change of accounting basis

In the prior year the charity prepared accruals accounts under the Charities SORP (FRS 102), with an independent examination undertaken by Magee Gammon Chartered Accountants. For the year ended 31 March 2025 the trustees have prepared receipts and payments accounts as permitted for non-company charities with gross income not exceeding £250,000. Income for the year was £3,702.71, well below the £25,000 threshold above which an independent examination is mandatory.

The implications of the change in basis are:

- **Fixed assets:** the prior year's balance sheet recognised intangible assets (trademark, net book value £468) and tangible fixed assets (plant & machinery and computer equipment, total net book value £4,838). Receipts and payments accounts do not include fixed assets. These assets continue to exist physically and may be retained for the charity's use; they are not, however, presented on the face of these accounts.
- **Creditors and debtors:** the prior year's balance sheet recognised trade creditors (£73), accruals/deferred income (£2,100), and other creditors (£15,679, representing the loan from the founder) totalling £17,852 at 31 March 2024. Receipts and payments accounts do not include these on the face of the balance sheet. The loan from the founder, being material to the charity's financial position, is disclosed as a **memorandum item** in section B and in Note 1.

The change in basis is appropriate given the substantial reduction in the charity's level of activity and was determined by the trustees in accordance with the Charities (Accounts and Reports) Regulations 2008.

### Note 5 — Change of name and broadening of objects (post year-end)

After the year-end, the trustees adopted Constitution amendments on 5 May 2025 and 4 June 2025 that (i) changed the operating name of the charity from Big Blue Foundation to The Quercus Conservation Trust with effect from 6 May 2025, and (ii) broadened the charitable objects to include the marine, freshwater and woodland environments and heritage assets. The charity registration number (1202606), legal form (CIO Foundation), and bank account number remained unchanged.

### Note 6 — Activities undertaken during the year

Direct project costs during the year supported the Folkestone Marine Conservation Champions programme and the completion of project development work for the CrossChannel Geopark Microplastics project (to be delivered as a future activity). The trustees also commissioned a website redevelopment in support of the post-period rebrand. Operational expenditure on software, communications and hosting supported the charity's general activities.

### Note 7 — Refunds received from CLIC Accounting Ltd

During the year the charity received two refunds from its bookkeeping provider CLIC Accounting Ltd, totalling £350 (comprising £50 received on 2 April 2024 and £300 received on 14 June 2024). These represent

corrections of bookkeeping fees previously charged to the charity by CLIC Accounting Ltd via GoCardless direct debit, and have been recognised as receipts in section A1 in accordance with the receipts and payments basis of preparation. The gross bookkeeping fees paid to CLIC Accounting Ltd during the year (£1,150) are presented separately under payments in section A3.

## Note 8 — Assets retained for the charity's own use

The charity owns the following physical and intangible assets, used by the charity in furtherance of its objects:

- **Six recycled-plastic kayaks**, purchased from Odyssey Innovation Ltd in March 2024 for £4,547.17. The kayaks are used in the Folkestone Marine Conservation Champions programme and other educational and community engagement activities.
- **Computer equipment** purchased in the prior year for £337.
- **Trademark**, registered at a cost of £490.

These assets are presented in section B4 at their net book values as carried forward from the prior year's audited balance sheet at 31 March 2024 (£4,547 plant and machinery, £291 computer equipment, £468 trademark — total £5,306). Under the receipts and payments basis of preparation, **no depreciation or amortisation is charged in the year**. The trustees will continue to review the condition and useful life of these assets and will write them down or remove them from the balance sheet if and when they are no longer in use.


## Note 9 — Subsequent events

Subsequent to the year-end: - The Constitution was amended (see Note 5). - The trustees have initiated a migration of the charity's banking from CAF Bank to The Co-operative Bank's Community Directplus account, to enable automated bank-feed integration with the charity's Xero accounting system and improve financial control. - Bookkeeping has been transitioned to Xero for FY25/26 onwards.

---

## Declaration

These accounts were approved by the trustees and signed on their behalf by:



**Dr Aaron Hudson-Tyreman**, Chair Date: 11 May 2026



**Charles Cardwell**, Trustee Date: 11 May 2026