



Dorset Environmental Records Centre

Annual Report and Financial Statements

Of

The Dorset Environmental Records Centre Trust Company Limited
(A company limited by guarantee)

For the Year Ended 31 March 2025

Registered Charity Number 900287

Company Number 2447393



Cover photograph: Meadows at Brackett's Coppice © Carolyn Steele

The Dorset Environmental Records Centre Trust Company Limited

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The Dorset Environmental Records Centre Trust Company Limited

Reference and Administrative Details

Trustees	Mrs L Cooch Mr K Cook Dr J Cripps Ms I Davenport Mr J Davis Mrs A King Mr J Newbould Mr N Squirrell, for Natural England Dr P Sterling Ms N Taylor Mrs S Welton Mr J White (resigned 03/02/2025)
Secretary	Mrs C Steele
Charity Registration Number	900287
Company Registration Number	02447393 The Charity is incorporated in Wales
Registered Office	Dorset History Centre Bridport Road Dorchester Dorset DT1 1RP
Independent Examiner	Marcus Cridland B.A.(Hons) F.C.A. Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

The Dorset Environmental Records Centre Trust Company Limited

Trustees' Report For the Year Ended 31 March 2025

Chairman's Report for 2024-25

It gives me great pleasure to once again to write my report and summarise the successful year that DERC has completed. The Annual Report shows that DERC meets its objectives at all levels. We have provided a central database for all our recorders and disseminated that data in a manner that fits our Memorandum and Articles of Association.

During the year 374,750 records were added to the database. 111,466 records were added via Living Record including over 60,000 Moth records, 30,000 Vascular Plant records and 3,100 bird records. The total number of records on the database at the end of March 2025 was 4,254,939.

In disseminating that data in 2024-25 DERC received 1034 data requests. The proportion of commercial requests dropped slightly to 85% of all enquiries, as is to be expected after the post covid boom.

It is essential that DERC is managed in a financially sustainable way. As always this has been the responsibility of our able manager Carolyn Steele. Income has to be sought, and a significant part comes from ecological surveys. The DERC Ecologist and Field Surveyor undertook two particularly large surveys this year, for the River Allen Landscape Recovery Project, and for Forestry England, mapping habitat across parts of Wareham Forest.

The following Annual Report describes the wide range of projects that the Centre is involved with including The Dorset Biodiversity Information System, Biodiversity Character Areas, the Dorset Habitat Layer, the Local Nature Recovery Strategy and the Dorset Marine Biodiversity Database.

Education has been provided via our website and Newsletter and also training days to local residents in Swanage and Blandford, plus lichen and fungi identification workshops in Purbeck.

It is reassuring that DERC will report a surplus of £36,384 in 2024-25.

The quality and dedication of our staff are the reason that all this has been achieved, and the trustees were pleased to share two events last year with them, a summer field meeting and a Christmas lunch, both hosted at West Bexington.

Thank you staff and trustees for making this such a successful and productive organisation in 2024-25.



.....
Kevin Cook

The Dorset Environmental Records Centre Trust Company Limited

Trustees' Report For the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management:

Governing document

The company is a registered charity, Number 900287, limited by guarantee and having no share capital. The company was formed on 29 November 1989 to continue the work of the Dorset Environmental Records Centre (DERC) and all assets were transferred to the company on 1 March 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

DERC Directors and employees

Directors

Lyn Cooch	(Dorset Council)
Kevin Cook	(Chairman, consultant ecologist)
Jennifer Cripps	(Dorset Natural History & Archaeological Society)
Imogen Davenport	(Dorset Wildlife Trust)
John Davis	(Consultant Ecologist)
Annabel King	(Dorset Council)
John Newbould	(Dorset Natural History & Archaeological Society)
Nicholas Squirrell	(on behalf of Natural England)
Phil Sterling	(Butterfly Conservation)
Nikki Taylor	(Dorset Council)
Sarah Welton	(Dorset Wildlife Trust)
Jim White	(independent) resignation reported at Feb25 panel

Employees

Carolyn Steele	Records Centre Manager
Jon Corkill	GIS Manager
Bryan Edwards	Ecologist
Silvia Friere	Records Centre Assistant
Hugo Sewill	Records Centre Assistant
Jo Stephen	AWI Project Officer
Alison Stewart	Environmental Database Manager
Fiona Wood	Habitat Surveyor

Organisation

The Board of Trustees administers the charity and meets quarterly. The Secretary, members of Dorset Environmental Records Centre staff and non-Trustee advisers also attend the quarterly Trustee meetings but do not have voting rights. The Record Centre Manager is appointed by the Trustees to manage the day-to-day operations of the charity, including supervision of staff and volunteers.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trust. The Board of Management manages the affairs of the Trust, with the number of members of the Board being between 6 and 12. The Articles state that there are to be no less than two Board members representing each of Dorset County Council, Dorset Wildlife Trust and Dorset Natural History

The Dorset Environmental Records Centre Trust Company Limited

Trustees' Report For the Year Ended 31 March 2025

& Archaeological Society. New trustees are elected by invitation from the Board, who aim to recruit from a diverse background of related organisations and interests. The Trustees meet every quarter to oversee the work of the Records Centre and its continued development.

On 1st April 2019 two new unitary authorities were founded in Dorset. Dorset Council and Bournemouth, Christchurch and Poole Unitary Authority replaced Dorset County Council, two unitary authorities (Bournemouth and Poole) and six district authorities.

Trustee induction and training

Trustees are already familiar with the practical work of the charity and will have been invited to attend management meetings as an observer, prior to becoming a trustee. An induction pack for new trustees has been put together, and includes a copy of the Memorandum and Articles, the Charity Commission guide "The Essential Trustee" and the latest annual report and financial statements.

Related Parties

The Trust works closely with local authorities in Dorset and government organisations (including Natural England and the Environment Agency).

Risk management

Procedures are in place to ensure compliance with health and safety of staff, volunteers and people attending workshops in the field. The Health and Safety Policy is reviewed annually by the Board of Trustees.

Potential external risks to funding have led to consideration of the diversification of funding opportunities. Internal control risks are minimised by the implementation of procedures for finance control and quarterly reporting to the management panel.

Health and Safety Policy

The Trustees review and update the Health and Safety policy annually in the light of any incidents. It is a requirement that any incidents are reported to the Record Centre Manager; no incidents occurred within the year to 31 March 2025.

Objectives and activities

The principal activity of the company as set out in the Memorandum and Articles of Association is the advancement of public education in the natural history and geology of Dorset. This is achieved through the following objectives:

- to collect and provide quality biological and geological data for the county;
- to ensure that data can be provided quickly and efficiently;
- to provide a service to all professionals involved in conservation and planning within Dorset;
- to provide all amateur naturalists with support for field recording in the county;
- to provide a public service: the principal activities of the charity are to provide environmental services, education and training.

DERC responds to hundreds of enquiries during the year on plants, animals, local sites and habitats. Some are from conservation organisations, some from professional ecological consultants or government agencies, but many are from local naturalists or members of the public. Each time we depend upon information updated largely by voluntary recorders in our local community. We take this opportunity within our annual report to include a note of thanks for everyone who has submitted their records of sightings from the last year.

Following redevelopment of the DERC website, we have continued to expand the content of useful information. This includes information for local recording groups, descriptions on Biodiversity Character Areas and notices on

The Dorset Environmental Records Centre Trust Company Limited

Trustees' Report For the Year Ended 31 March 2025

upcoming events. We have provided bi-annual newsletters to update everyone on recording issues, new finds and wildlife to look out for.

The work to update the Ancient Woodland Inventory was completed during 2023-24 and is now available online. We have been working to incorporate the new inventory data, including the Long Established Woodland layer, into our mapping system.

We have provided training days to local residents in Swanage and Blandford, plus lichen and fungi identification workshops in Purbeck.

Achievements and performance in 2024-25

The Record Resource

Much of the data coming into DERC is via Living Record or other online systems. However, some records are received directly, either as Excel spreadsheets, Word documents or emails. Data from these is collated into spreadsheets for verifiers to check. During the year 374,750 records were added to the database. The majority of these were an update of moth records, following a thorough review of data from recent years by the Dorset Moth Group verifiers.

The total number of records on the database at the end of March 2025 was 4,254,939.

Requests for Data

During 2024-25 DERC received 1034 data requests. The proportion of commercial requests dropped slightly to 85% of all enquiries, with 5% for agreement holders and 10% of enquires uncharged and usually for private individuals, students or conservation organisations. The data automation introduced a few years ago is an essential tool to help staff respond to the high level of enquiries in a timely way.

DERC continue to provide GIS data through the Dorset Biodiversity Information System which allows agreement holders to access data sets multiple times throughout the year or to use data as a screening tool for potential works.

Dorset Explorer is an online system used by Dorset Council (among others) which allows members of the public to view data sets over base maps. DERC has contributed data layers on Local Nature Reserves, Local Geological Sites, Veteran Trees and ecological networks. With Dorset Explorer a viewer can see our information alongside other data sets such as SSSI, rights of way, open access land, data from the Historic Environment team, Natural England, Environment Agency and much more. Recent updates to Dorset Explorer have improved the flexibility for users allowing them to filter data sets.

Dorset Biodiversity Information System

The Dorset Biodiversity Information System has developed as a way to provide data to local authorities and some of our partner organisations through GIS layers. GIS allows the user to look at species and site data over OS base maps or aerial photos. Through our data agreements, data has been provided to BCP Council, Dorset Council, Dorset Wildlife Trust, the Environment Agency, Forestry England and Wessex Water. DERC also has agreements to provide data to Network Rail and the team managing the Purbeck Heaths NNR. Site boundaries for Sites of Nature Conservation Interest, Local Geological Sites, Local Nature Reserves, Conservation Verges and Habitat Restoration Sites and species data layers have all been updated and the Ecological Network layers refreshed.

Dorset Habitat Layer

The Dorset Habitat Layer has data from a variety of surveys, including SNCI surveys and DERC contract surveys. Using Integrated Habitat System (IHS) all habitats from improved grassland to priority heathland are included in a single layer. A second layer, Dorset Priority Habitats, has also been produced. This only includes those habitats protected through current legislation.

The Dorset Environmental Records Centre Trust Company Limited

Trustees' Report For the Year Ended 31 March 2025

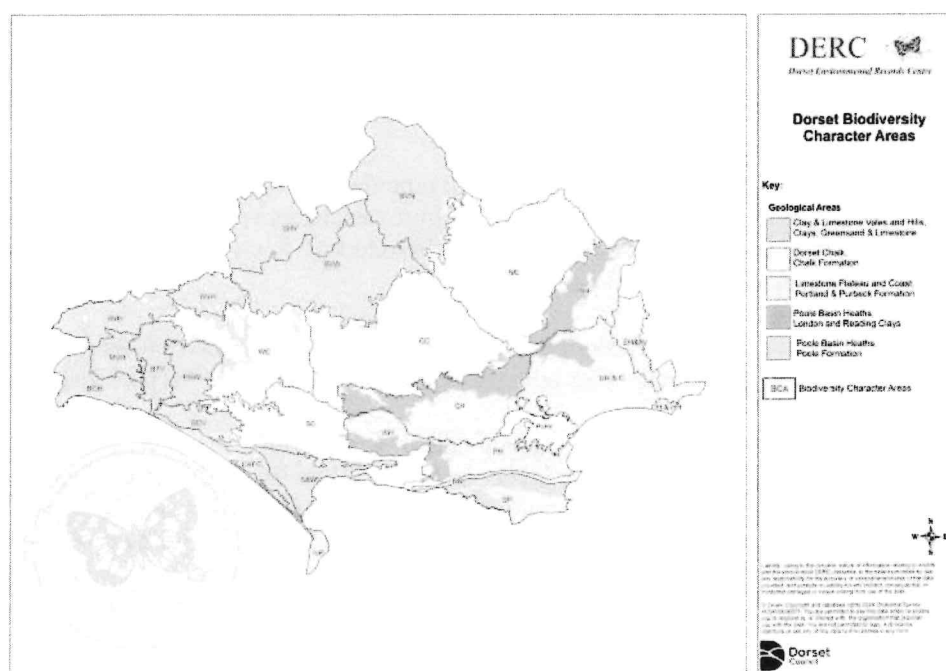
Since 2012 these layers have been made available to Dorset Wildlife Trust, Dorset Council and BCP Council through the Dorset Biodiversity Information System. These habitat layers continue to be updated through ongoing work. With recent changes to planning and the introduction of Biodiversity Net Gain, we have begun to look at the best way to present the data for BNG purposes.

Dorset Marine Biodiversity Database

The Dorset Marine Biodiversity Database is held by Dorset Wildlife Trust which responds to requests for marine data (co-ordinated by DERC as appropriate).

Biodiversity Character Areas

Aside from general work to keep the DERC website up-to-date and relevant, we also began preparing and uploading reports on Biodiversity Character Areas for Dorset. These have been written by the DERC Ecologist to sit alongside Landscape Character Areas developed for National Landscapes. They describe landscape type, main semi-natural habitats present and highlight species, species assemblages and features of particular interest. There is still more to do to complete the project, but the descriptions and lists are useful tools towards a more cohesive approach to Dorset's wildlife.



DERC Contracts

A significant proportion of our income is through ecological surveys. The DERC Ecologist and Field Surveyor undertook two particularly large surveys this year. One was for the River Allen Landscape Recovery Project, mapping habitat along the northern third of the river. The second was for Forestry England, mapping areas of Wareham Forest, where tree clearance has provided an opportunity for heathland habitats to recover. Aside from these, DERC has also undertaken lichen surveys at Wych Farm, surveys at air pollution monitoring sites for Dorset Council, more road verge surveys as potential SNCI and several other smaller surveys.

Ecologists from DERC and Dorset Council ran a training day at the Milldown, Blandford in July. Later in the year, DERC ran identification workshops on fungi and lichens for the Purbeck Heaths NNR.

Data extraction from ecological reports from Biodiversity Plans and BCP Council applications is ongoing. These have provided a valuable source of data for many sites across Dorset, particularly for protected species including bats.

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Trustees' Report For the Year Ended 31 March 2025

Local Nature Recovery Strategy for Dorset

DERC has been working with Dorset Council and others on the preparatory work for a Local Nature Recovery Strategy, assisting on two fronts. Our GIS Manager has worked with the Mapping and Data Expert Advisory Group to help with mapping the most valuable areas for nature, and our Ecologist has worked with the Species Group, using his knowledge of the county's biodiversity to help with choosing priorities for action. Alongside other elements of LNRS preparation, the strategy will shortly be available for public consultation.

Dorset Heaths Partnership Project

The Dorset Heaths Partnership Project is derived from the Urban Heaths EU LIFE project which ran from 2002 – 2005 and was established to help combat urban pressures on the internationally important heathlands in southeast Dorset. Within the current partnership are local authorities, emergency services, wildlife organisations and government bodies and it now extends to all heaths throughout Dorset rather than just the urban heaths of the southeast of the county. The work of the Partnership includes monitoring (including bird surveys, incident recording, visitor counts, car park counts and site visitor surveys), and education (field-based learning for primary/secondary key stages, outdoor nature-based experiences and field trips, school visits/assemblies, and arson awareness sessions).

DERC's role in the project is to disseminate fire records from the Dorset & Wiltshire Fire and Rescue Service (DWFRS) to the partner organisations and to provide figures, reports and other requests for data from the partners.

There are many different types of incidents which are detrimental to the heathland, with the most common being fire, vandalism, fly-tipping, mountain biking, and motor cycling. The data collected on these incidents has been used to reveal trends and patterns in activity on the heaths. This is useful, for instance, in allowing wardening to be targeted to the most affected places and at the times when incidents occur most often, for example, Canford Heath which has had, at 985, more incidents recorded than at any other site.

Living Record – on-line recording for Dorset

Living Record continues to be the main source of online recording used by DERC. During the year 111,466 records were added to Living Record including over 60,000 Moth records, 30,000 Vascular Plant records and 3,100 bird records.

Recording Groups

DERC has continued to support the work of local recording groups in Dorset through the provision of data and maps. We help with data processing, particularly for the Dorset Moth Group and Dorset Flora Group. We maintain the contact database for the Dorset Flora Group, sending out information on events and courses, and updating their pages on the website.

Public Benefit

In 2024-25 DERC Trustees paid due regard to the Charity Commission guidance on public benefit, overseeing the work undertaken by the Records Centre during the year. DERC's principal aim as a charity is the advancement of public education in the natural history and geology of Dorset. The activities undertaken in the year (as listed above) demonstrate that the Records Centre has been actively involved with local recording groups through promotion of their activities to the wider public and administrative support to co-ordinate the membership. In addition, DERC officers have provided maps for site visits or to monitor recording effort and results, provided space on the DERC website to promote the work of recording groups (or links to recording group websites) and promoted workshops and walks available to group members and members of the public.

Members of the public can access data sets prepared by the Records Centre by using Dorset Explorer. This includes ecological network mapping, Local Geological Sites, Local Nature Reserves, and Veteran Tree Sites.

ALERC

DERC is a member of the Association of Local Environmental Records Centres (ALERC). ALERC provides a central voice on behalf of UK LERCs developing and promoting accreditation and advocating good standards of

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Trustees' Report For the Year Ended 31 March 2025

practice. Each year ALERC runs a conference, giving ALERC members and opportunity to discuss national initiatives and see the work of other records centres.

Financial Review

Total reported income was £277,155 (2024: £283,259). The net surplus for the year, before the movement on the revaluation of fixed asset investments, was £36,384 (2024: £13,625). Unrestricted reserves at 31 March 2025 were £394,233 (2024: £368,489).

Copies of the Report of the Directors and Financial Statements for the year ended 31 March 2025 are available from the DERC office. The Independent Examiner's Report to the Trustees has been prepared by Scott Vevers Chartered Accountants, 65 East Street, Bridport, Dorset DT6 3LB. DERC's bankers are Lloyds, Dorchester Branch, 1 High West Street, Dorchester, Dorset DT1 1UG.

DERC wishes to acknowledge contributions received from Dorset Council and BCP Council, Environment Agency, Wessex Water and Dorset Wildlife Trust.

Reserves Policy

Dorset Environmental Records Centre (DERC) maintains a stable pattern of expenditure from month to month, the majority of its costs being staff salaries, tax and national insurance. However, a significant amount of DERC's income is from contracts and grants funded by other organisations, who themselves are subject to a fluctuating financial climate. The reserves policy requires that DERC should hold instant access funds at a level that will cover three months' expenditure and any surplus has been transferred to COIF investments. This will maximise the potential to earn investment income whilst ensuring retention of the staff that have the skills and local knowledge that are key to the on-going work of DERC. DERC's Reserves Policy is considered at each quarterly Trustees meeting in relation to actual income and expenditure and the policy is renewed annually. Reserves are held by CCLA Investment Management Ltd, 80 Cheapside, London EC2V 6DZ.

DERC's activities in the year to 31st March 2025 continued to provide a good and reliable information and survey service with no significant changes or developments during the year. At 31st March 2025, reserves held by the company were £394,233, being in accordance with the above policy. All of the company's reserves are considered by the trustees to be unrestricted. However, some years ago the trustees earmarked funds of £8,000 to cover the future costs involved in producing DERC publications on the species and habitats of the county. This sum is treated within these financial statements as a designated fund within the unrestricted reserves.

Investment Policy

DERC's Reserves Policy states that it is desirable to hold reserves at a level that will cover 3 months expenditure. Therefore, it is DERC's policy to invest the moneys of the Trust not immediately required for its purposes in funds that:

- are in accordance with the Trustee Investment Act 2000,
- provide reasonable access,
- provide income at a competitive rate for current needs, and
- preserve or increase the value of investments for the future.

To minimise risk, DERC funds are invested through a specialist charity investment fund approved by the Charity Commission, with due regard to ethical investments whilst maximising the return on capital.

The Dorset Environmental Records Centre Trust Company Limited

Trustees' Report For the Year Ended 31 March 2025

Plans for the future

The charity plans on continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Statement of Trustees' responsibilities

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

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

On behalf of the board:



.....
Mr K Cook
Chairman

Date: 11th Nov 2025

**Report of the Independent Examiner
To the Trustees of The Dorset Environmental Records Centre Trust Company Limited
For the Year Ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025, which are set out on pages 11 to 21.

Responsibilities and basis of report

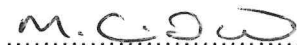
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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



.....
Marcus Cridland B.A.(Hons) F.C.A.
Scott Vevers Ltd.
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date:19/11/25.....

The Dorset Environmental Records Centre Trust Company Limited

**Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

		Unrestricted funds £	2025 Total funds £	2024 Total funds £
	Notes			
INCOME				
Income and endowments from:				
Donations and legacies	3	4,990	4,990	58,959
Charitable activities	4	261,969	261,969	213,704
Investment income	5	10,196	10,196	10,596
Total incoming resources		<u>277,155</u>	<u>277,155</u>	<u>283,259</u>
EXPENDITURE ON:				
Charitable activities	6	240,771	240,771	269,634
Total expenditure		<u>240,771</u>	<u>240,771</u>	<u>269,634</u>
Net income/(expenditure) before transfers		36,384	36,384	13,625
Other recognised gains and losses				
Gains / (losses) on revaluation of fixed assets	11	(10,640)	(10,640)	21,905
Net Movement in Funds for the year		<u>25,744</u>	<u>25,744</u>	<u>35,530</u>
Total Funds:				
Brought Forward		368,489	368,489	332,959
Carried Forward		<u>394,233</u>	<u>394,233</u>	<u>368,489</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 21 form an integral part of these financial statements.

The Dorset Environmental Records Centre Trust Company Limited

Balance Sheet At 31 March 2025

Company Number 2447393

		2025	2024
	Notes	£	£
Fixed Assets			
Investments	11	267,336	277,976
Current assets			
Debtors	12	26,402	62,029
Cash at bank and in hand		138,531	58,576
		<u>164,933</u>	<u>120,605</u>
Creditors: Amounts falling due within one year	13	<u>(38,036)</u>	<u>(30,092)</u>
Net current assets		126,897	90,513
Total assets less current liabilities		<u>394,233</u>	<u>368,489</u>
The funds of the charity:	14		
Unrestricted funds		290,288	253,904
Revaluation reserve		103,945	114,585
Total charity funds		<u>394,233</u>	<u>368,489</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

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

The financial statements were approved by the Board of Trustees on 6th Nov 2025 and signed on its behalf by:



Mr K Cook - Trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

The Dorset Environmental Records Centre Trust Company Limited

Notes to the Financial Statements For The Year Ended 31 March 2025

1 General information

Dorset Environmental Records Centre Trust Company Limited is a charity limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The charity is incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in the Reference and Administrative Details on page 1.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and includes the results of the charity's operations which are described in the Trustees' Report and all of which are continuing. The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

b. Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

c. Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Charitable activities

All voluntary income and donations are accounted for on receipt by the charity. Donated assets and services are included at open market value.

Investment income

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

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Notes to the Financial Statements For The Year Ended 31 March 2025

2 Accounting policies (continued)

d. Classification of expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff cost allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

e. Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

f. Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and equipment	- 50% reducing balance
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g. Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

h. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

i. Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

j. Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

The Dorset Environmental Records Centre Trust Company Limited

Notes to the Financial Statements For The Year Ended 31 March 2025

2 Accounting policies (continued)

k. Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

The Dorset Environmental Records Centre Trust Company Limited

**Notes to the Financial Statements
For The Year Ended 31 March 2025**

3 Donations and legacies

	2025	2024
	£	£
Grants receivable	4,990	58,959
	<u>4,990</u>	<u>58,959</u>

4 Income from charitable activities

	2025	2024
	£	£
Data agreements	66,642	66,668
Contracts	73,437	49,708
Data searches	118,475	96,638
Workshops and training	3,080	655
Publications	27	20
Other income	308	15
	<u>261,969</u>	<u>213,704</u>

5 Investment income

	2025	2024
	£	£
Dividends and interest	8,426	8,330
Interest on cash deposits	1,770	2,266
	<u>10,196</u>	<u>10,596</u>

The Dorset Environmental Records Centre Trust Company Limited

Notes to the Financial Statements For The Year Ended 31 March 2025

6 Expenditure on charitable activities

	2025	2024
	£	£
Staff costs	214,613	239,772
Direct costs	14,026	15,941
Support costs	7,767	8,490
Governance costs	4,365	5,431
	<u>240,771</u>	<u>269,634</u>
<u>Staff costs</u>		
Staff salaries	212,234	238,436
Training	662	110
Travelling	1,643	1,098
Social expenses	74	128
	<u>214,613</u>	<u>239,772</u>
<u>Direct costs:</u>		
Contract costs	-	2,470
Consulting	750	1,348
Subscriptions	1,091	1,333
Computer consumables and repairs	4,906	4,098
Insurance	6,564	6,602
Bad debts	715	90
	<u>14,026</u>	<u>15,941</u>
<u>Support costs:</u>		
Office service charge	1,879	1,911
Rent	3,940	3,940
Rates	369	379
Printing, postage and stationery	1,207	1,860
Sundry expenses	372	400
	<u>7,767</u>	<u>8,490</u>
<u>Governance costs:</u>		
Accountancy fees	4,365	5,431
	<u>4,365</u>	<u>5,431</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

The Dorset Environmental Records Centre Trust Company Limited

Notes to the Financial Statements For The Year Ended 31 March 2025

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Wages and salaries	179,903	203,745
Social security costs	10,888	13,162
Pension costs	21,443	21,529
	<u>212,234</u>	<u>238,436</u>

No employee received remuneration of more than £60,000 during the year.

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No.	No.
Administration	<u>5.0</u>	<u>6.0</u>
Field surveyors	<u>2.0</u>	<u>2.0</u>

9 Pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £21,443 (2024: £21,529). At the year end there were contributions of £3,053 outstanding (2024: £1,545).

10 Net income/ (expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
(Profit) / loss on fair value movement of investments	10,640	(21,905)
Independent examiner's remuneration	<u>1,340</u>	<u>1,300</u>

The Dorset Environmental Records Centre Trust Company Limited

**Notes to the Financial Statements
For The Year Ended 31 March 2025**

11 Fixed asset investments

	2025 £	2024 £
Other investments	267,336	277,976
	Listed investments £	Total £
Cost or valuation		
As at 1 April 2024	277,976	277,976
Revaluation	(10,640)	(10,640)
As at 31 March 2025	267,336	267,336
Net book value		
As at 31 March 2025	267,336	267,336
As at 31 March 2024	277,976	277,976

The market value of the listed investments at 31 March 2025 was £267,336 (2024: £277,976).

12 Debtors

	2025 £	2024 £
Trade debtors	20,553	57,522
Prepayments	4,150	4,330
Accrued income	244	177
Other debtors	1,455	-
	26,402	62,029

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Social security and other taxes	22,527	15,716
Other creditors	3,053	1,545
Accruals and income received in advance	12,456	12,831
	38,036	30,092

The Dorset Environmental Records Centre Trust Company Limited

**Notes to the Financial Statements
For The Year Ended 31 March 2025**

14 Funds

	At 01.04.24	Incoming	Resources	Other	At 31.03.25
	£	resources	expended	recognised	
		£	£	gains/(losses)	£
				£	
Unrestricted funds					
General	245,904	277,155	(240,771)	-	282,288
Designated	8,000	-	-	-	8,000
	<u>253,904</u>	<u>277,155</u>	<u>(240,771)</u>	<u>-</u>	<u>290,288</u>
Revaluation reserve					
Revaluation reserve	114,585	-	-	(10,640)	103,945
	<u>114,585</u>	<u>-</u>	<u>-</u>	<u>(10,640)</u>	<u>103,945</u>
Total funds	<u>368,489</u>	<u>277,155</u>	<u>(240,771)</u>	<u>(10,640)</u>	<u>394,233</u>

	At 01.04.23	Incoming	Resources	Other	At 31.03.24
	£	resources	expended	recognised	
		£	£	gains/(losses)	£
				£	
2024					
Unrestricted funds					
General	232,279	283,259	(269,634)	-	245,904
Designated	8,000	-	-	-	8,000
	<u>240,279</u>	<u>283,259</u>	<u>(269,634)</u>	<u>-</u>	<u>253,904</u>
Revaluation reserve					
Revaluation reserve	92,680	-	-	21,905	114,585
	<u>92,680</u>	<u>-</u>	<u>-</u>	<u>21,905</u>	<u>114,585</u>
Total funds	<u>332,959</u>	<u>283,259</u>	<u>(269,634)</u>	<u>21,905</u>	<u>368,489</u>

15 Analysis of fund balances between net assets

	Unrestricted	Total
	funds	
	£	£
Fixed asset investments	267,336	267,336
Current assets	164,933	164,933
Current liabilities	(38,036)	(38,036)
Total funds	<u>394,233</u>	<u>394,233</u>
2024		
Investments	277,976	277,976
Current assets	120,605	120,605
Current liabilities	(30,092)	(30,092)
Total funds	<u>368,489</u>	<u>368,489</u>

The Dorset Environmental Records Centre Trust Company Limited

Notes to the Financial Statements For The Year Ended 31 March 2025

16 Financial instruments

The carrying amounts of the charity's financial instruments measured at fair value through net income / expenditure are as follows:

	2025 £	2024 £
Financial assets		
Measured at fair value through net income / expenditure:		
- Fixed asset investments	267,336	277,976
Measured at amortised cost:		
- Debt instruments	160,539	116,098
	<u>427,875</u>	<u>394,074</u>
Financial liabilities		
Measured at amortised cost	<u>38,036</u>	<u>30,092</u>

The income, expenses, net gains and net losses attributable the charity's financials instruments are summarised as follows:

Income and expense:		
Financial assets measured at fair value through net income / expenditure	<u>8,426</u>	<u>8,330</u>
Financial assets, that are debt instruments, measured at amortised cost	<u>1,770</u>	<u>2,266</u>
Net gains and losses		
Financial assets measured at fair value through net income / expenditure	<u>(10,640)</u>	<u>21,905</u>

17 Related party transactions

There were no related party transactions in the year.