

The Environment Centre Ltd
(a company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2019



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The Environment Centre Ltd

Trustees' Report for the year ended 31 March 2019

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 March 2019. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (effective 1 January 2015).

Objectives and activities

The company is established as a company limited by guarantee under its Memorandum and Articles of Association dated May 1994.

The company's charitable aim as set out in its Memorandum of Association is the advancement of education through environmental conservation, protection and restoration for the benefit of the public by the provision of training and information services and the encouragement of participation and volunteering in practical environmental projects. The Trustees have agreed to three working aims:

- a) Raising awareness of environmental issues in all sectors of the community;
- b) Increasing participation in environmental projects by individuals and groups;
- c) Promoting change in society towards a more sustainable future.

The Environment Centre seeks to achieve its aims through three main areas of activity:

- i) Supporting other environmental groups and projects through a range of facilities and services;
- ii) Providing information services including a public information centre, a resource library, a monthly newsletter, regular features in the media, exhibitions and stands at local events;
- iii) Organising educational projects and activities for schools, community groups and the general public.

Organisational structure

The Environment Centre is managed by a Board of Trustees. Board meetings are arranged on a bi-monthly basis. Sub groups are organised to meet between Board meetings to discuss and progress finance, property and staffing issues, as well as the education and information delivery and outreach issues. These sub groups are made up of trustees, staff and volunteers, and report back to the board.

The Centre Manager is responsible for the day to day running of the Centre and provides a detailed activity report to the Board at the Board meetings. The Finance Manager prepares a comprehensive financial report for these meetings.

The Environment Centre is fully independent but works closely with many other organisations and is a member of several forums, partnerships and networks. The most notable of these are Swansea Environmental Forum (SEF), Swansea Council for Voluntary Service (SCVS) and the Swansea Fair Trade Forum.

Achievements and developments

Environment Centre staff over the year consisted of Philip McDonnell as Interim Centre Manager; Siân Jenkins as Finance Manager; Hannah Mitchell as Resources Officer (until end of August 2018); Anita Houten as Education Officer (until the beginning of April 2018); Clare Bennett as Shop and Volunteer Coordinator and Holli Yeoman as Bookings and Events Officer (both since September 2018); Mo Green as Cleaner/Caretaker. Stuart Cairns continues to volunteer his services as Treasurer.

The Board of Trustees were sorry to see the departure of Anita Houten and Hannah Mitchell during the year and are grateful for the contribution each made over the past 17 years at the Centre. During the previous year, the Board had taken the difficult decision to make Anita's post redundant due to grant funding for the Centre's education work coming to an end in March 2018. Following Hannah's departure, the Resources Officer role ceased and the Centre contracted Clare and Holli to take on some aspects of that role and some additional duties being taken on by both Siân, and Philip, who continued as Centre Manager on a part-time, interim basis to help the Centre through the period of change and secure a better financial footing. We also welcomed two student interns from Italy in February – Federico and Silvia took on administrative roles during their time at the Centre and their contribution was very much appreciated. The Board would like to acknowledge the tremendous contribution made by trustees, staff and volunteers over what has been another challenging year.

The Environment Centre Ltd

Trustees' Report for the year ended 31 March 2019

The Centre continued to serve as a hub for the community and environmental movements, providing a range of support services for other organisations and acting as the first point of contact for organisations and members of the public seeking answers to questions relating to issues such as recycling and waste, biodiversity, energy, pollution and environmental volunteering. The wealth of information and contacts that staff have accrued while in their roles at the Centre has enabled the Centre to help many in the community looking for projects, activities and services supporting ethical and eco-friendly lifestyle choices. The recorded footfall total for 2018/19 for people visiting the Centre was over 5,000, showing quite an increase from the previous year when footfall was just over 3,000. These figures relate primarily to those visiting the Centre shop or making enquiries in person at the reception desk – the numbers would be significantly higher if all those attending meetings and events, those visiting other organisations based in the Centre were included. Phone and email enquiries are also substantial and not included in the data we collect.

The Centre organised a programme of workshops and events through 2018/19 to help people gain new skills and knowledge including a Wild Plant Paper Making workshop; a Hammered Leaves workshop; a Postcard Craftivism workshop; an Art from the Beach Findings workshop; two Creative Writing on an environmental theme workshops; two Batik workshops; a Bird Box making workshop; Beginners and Intermediate Bike Maintenance workshops; and a Healthy and ethical cooking workshop. In February, the first Repair Café was held at the Centre – established in partnership with Repair Café Wales, this has become a monthly event. During the 2018/19 period, our hall was also used to host a range of interesting exhibitions 'Best Start Swansea' focussed on two fantastic children's books written by local parents; an exhibition on "Saving Energy, Saving Money"; and three separate exhibitions featuring the work of local artists: Val Godwin's "Welsh Rock"; Jeff Philips' "Desire and Despair"; and Alan Dobson's paintings. There was also a display on the stairs celebrating the 20th anniversary of the Wales Ape and Monkey Sanctuary. The Centre was also pleased to host an exhibition as part of the Swansea Festival of Stitch during August with artists Ruth Norbury and Haf Weighton displaying their work which was themed around the sea. The Centre arranged a beach clean in March, in partnership with Plastic Free Swansea and Keep Wales Tidy.

Our Green Shop went from strength to strength with new lines continually being added – with a particular focus on helping people reduce their use of plastic. It is estimated that during the year, the Green Shop helped customers prevent over 1,700 litre plastic bottles from going to landfill by using the refill stations, showing a great increase from 1,000 litres in the previous year. Sales in 2018/19 continued to increase with at near to 40% more takings than 2017/18. We expect to see this growth trend continue in 2019/20.

The facilities at the Centre continue to be a great resource for other environmental groups and the community of Swansea. Our low cost meeting space for the community with a range of equipment free to use is invaluable especially for small volunteer-led groups and other community groups needing space to meet or to host their project and public meetings. Organisations large and small, including local groups, businesses and government departments use the Centre and the three meeting room spaces as a base for their activities. This year, over 70 different groups or organisations used these facilities including Adult Learning Wales, Barnardos, Bikeability, Business in Focus, Cardiff University, Chartered Institute of Ecology, Citizens Advice Swansea, Diverse Cymru, Eden Project, Extinction Rebellion, Fair Trade Wales, Friends of the Earth, Gower Ornithological Society, Motor Neurone Disease Association, Naturally FED, NCT, NRW, Oxfam, RSPB West Glamorgan, Sauer Power (Gut Instinct), SEF, Socialist Heath Association, Susana Martin Spanish classes, Sustrans, Swansea Carers, Swansea Community Growing Network, Swansea Organic Gardening Group, Swansea Ramblers, Swansea University, Tiny Toes Ballet, Tiger Cardiff Ltd, VocalEyes, WCPPE, Wheelrights and Women 4 Resources.

Our annual Green Fayre at the National Waterfront Museum in November was once again our biggest community awareness raising event and an important fundraiser for the Centre. The event attracted approximately 4,000 visitors and involved over 70 stalls featuring local environmental groups, local producers, upcycled crafts, local woodcraft and more. A series of free talks and workshops were held which included a talk on fermented food, two singing workshops, launch of the Community Green Spaces online toolkit and the launch of Refill Swansea. The museum held Yoga taster sessions and family film screenings as part of the programme. There were also performances from local choirs Cancer Challenge Choir and Sanctuary Choir.

The Centre continued to raise funds from donation boxes, private and organisational donations. Following the donations received through the "Heat the Hall" campaign the boiler and heaters were replaced in the main hall in April. The Centre also held a clothes swap session, two Quiz nights and a Grand Auction which were all very well attended and lots of money was raised.

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Trustees' Report for the year ended 31 March 2019

The Centre launched an Eastside Schools Project with primary schools in the cluster around Kilvey Hill were offered funding to cover the cost of a selection of environmental education activities. The project was funded by Swansea Bay Energy Partnership (SBEP) and enabled the Centre to maintain at least some school support work following the end of Natural Resources Wales (NRW)-funded education programme.

NRW did provide funding to the Centre and our key partner, SEF, to support activities related to the "Working with Nature" Objective of the Swansea Wellbeing Plan. This included organizing a major conference, held in May 2019 and a series of environment themed talks. The Centre also receive funding from NRW to create a turf roof over the bike stands in the garden, though this work was also carried out in the 2019/20 financial year.

As always, we value the commitment, enthusiasm and support that volunteers have given the Centre. We recruited a number of new volunteers during the year and said goodbye to some who were moving on or retiring. Over the year, volunteers donated in excess of 2,000 hours of their time to help the Centre achieve its aims. We have a diverse group of volunteers helping us to manage our Green Shop, run our events, maintain our building and the garden and promote what we do. We thank each and every one of them.

Risk Management and Public Benefit

The trustees continue to undertake an assessment of risks to which the Centre is exposed and are establishing systems to mitigate those risks. This process involves identifying the types of risks to which the Centre is exposed, prioritising risks in terms of their potential impact on the Centre's activities and identifying ways in which the risks might be managed. The trustees recognise that risk assessment is an ongoing process and the process will be reviewed and the quality of the assessment enhanced on a regular basis.

The trustees have paid due regard to the Charity Commission guidance on public benefit and believe that our activities continue to meet the public benefit requirement.

Reserves and review of financial position

The trustees' policy is to maintain reserves above that represented by fixed assets to meet its ongoing obligations and contingencies. The Centre's total unrestricted fund reserves at 31 March 2019 amounted to £79,029, of which £64,425 was held as net current assets. Total income is lower owing to the loss of some funding, but this has been compensated for in part by lower costs, and there have been increases in shop and rental income. The overall outcome is a decrease in reserves of £18,574 compared with a decrease of £16,781 the previous financial year. In terms of net current assets there was a decrease of £7,762 compared with a decrease of £1,286 the previous year, which was due in part to the new heating system at a cost of £4,992 treated as a capital addition.

Trustees

Trustees are elected on the basis of their ability to contribute in an individual capacity. Prior to each AGM, the Board will scrutinise all nominations made on an individual basis so as to ensure that the individuals concerned have the capacity to make an adequate contribution to the work of the Centre.

The Board may then co-opt up to three additional trustees. The following trustees held office during the year:

SP Bolchover (Chairman)	R Smith
BR Pawson (Vice Chairman)	G Williams
RA Cotterill	Cllr P Jones
DJ Hill	D Alexander – co-opted 17/01/19
AD Kreppel	P Gauntlett – resigned 08/10/18
RM Owen	K Daniels – resigned 08/10/18
JL Richmond	

The Environment Centre Ltd
Trustees' Report for the year ended 31 March 2019

Other reference and administrative information

Registered office	Pier Street Swansea SA1 1RY
Independent examiner	Martin Waterworth Martin Waterworth Limited Bronwylfa Llangunnor Road Carmarthen SA31 2PB
Charity number	1039378
Company number	2929729

Approved by order of the Board of Trustees and signed on its behalf by:



SE Jenkins
Company Secretary
7 October 2019

Pier Street
Swansea
SA 1 1RY

Independent examiner's report to the Trustees of The Environment Centre Ltd

I report on the accounts of The Environment Centre Ltd for the year ended 31 March 2019, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no 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.



Martin Waterworth FCA
Martin Waterworth Limited
Chartered Accountant
7 October 2019

Bronwylfa
Llangunor Road
Carmarthen
SA31

2PB

The Environment Centre Ltd
Statement of financial activities
for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Income and endowments from:					
Donations and member subscriptions	2	16,586	-	16,586	12,671
Trading and other activities	3	31,529	-	31,529	23,681
Investment income		-	-	-	-
Charitable activities	4	32,480	24,300	56,780	81,112
Total income		80,595	24,300	104,895	117,464
Expenditure on:					
Raising funds/ trading activities	5	18,410	-	18,410	15,744
Charitable activities – direct	6	6,265	26,519	32,784	66,025
Charitable activities – support costs	7	70,475	-	70,475	50,676
Charitable activities – governance costs	8	1,800	-	1,800	1,800
Total expenditure		96,950	26,519	123,469	134,245
Net (expenditure)/ income for the year		(16,355)	(2,219)	(18,574)	(16,781)
Total funds brought forward		95,384	4,026	99,410	116,191
Transfer between funds		-	-	-	-
Total funds carried forward		79,029	1,807	80,836	99,410

The Environment Centre Ltd.

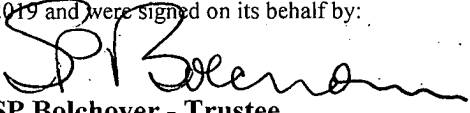
Company number: 2929729 in England and Wales (a company limited by guarantee)

Statement of Financial Position at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	10	16,411	27,223
Current assets			
Debtors and stock	11	31,336	33,376
Cash at bank		43,663	49,938
		<u>74,999</u>	<u>83,314</u>
Creditors: amounts falling due within one year	12	(10,574)	(11,127)
		<u>64,425</u>	<u>72,187</u>
Net current assets			
		<u>80,836</u>	<u>99,410</u>
Total assets less current liabilities			
		(-)	(-)
Provision for liabilities			
		<u>80,836</u>	<u>99,410</u>
Net assets			
		<u>80,836</u>	<u>99,410</u>
Funds			
Unrestricted funds		79,029	95,384
Restricted funds	13	1,807	4,026
		<u>80,836</u>	<u>99,410</u>
Total funds	14		
		<u>80,836</u>	<u>99,410</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006. The directors (trustees) acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. The financial statements were approved by the board of trustees on 7 October 2019 and were signed on its behalf by:


SP Bolchover - Trustee
 (Chairman)

The Environment Centre Ltd

Notes to the financial statements for the year ended 31 March 2019

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the company's financial statements:

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102 "Accounting and Reporting by Charities: 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) (effective 1 January 2015)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Company status

The Environment Centre Ltd is a company limited by guarantee in England and Wales. In the event of the winding up of the company every member is liable to contribute to the debts and liabilities of the company such amounts as may be required, but not exceeding £10 each.

Fund accounting

Unrestricted funds are funds available for use at the discretion of the Trustees in furtherance of the general objectives of the association. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The costs of administering such funds are charged against the specific fund. Details of the restricted fund are set out in the notes to the financial statements.

Grants and other income

Grants and other income are included in the statement of financial activities when the charity has entitlement to the income, it is probable that the income will be received and the amounts can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the association to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category.

Stock

Stock has been included at cost, less any adjustment where the realizable value is considered to be lower than cost. This relates to stock held in the shop & cafe, based on sales value less average mark-up on cost.

Fixed assets and depreciation

Items of furniture and equipment for the Centre's own use with individual values of less than £100 are written off as incurred. Other such items are capitalised and depreciated on a straight line basis over their useful economic lives as follows:

Furniture & fittings	5-10 years
Equipment	3 years

Leasehold property and amortisation

The cost attributed to leasehold property includes expenditure incurred by the company and the value attributed to donated goods and services. Leasehold property is amortised on a straight line basis over the 25 year term of the lease.

The Environment Centre Ltd

Notes to the financial statements for the year ended 31 March 2019

2 Income – donations/ membership

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
General donations	2,214	-	2,214	2,589
Membership subscriptions	622	-	622	736
Swansea Bay Energy Partnership	13,750	-	13,750	9,346
	<u>16,586</u>	<u>-</u>	<u>16,586</u>	<u>12,671</u>

3 Income - other trading activities

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Fundraising events	1,614	-	1,614	2,037
Shop and café sales	29,915	-	29,915	21,644
	<u>31,529</u>	<u>-</u>	<u>31,529</u>	<u>23,681</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Grants receivable				
City & County of Swansea: Swansea Change Fund	-	24,300	24,300	22,620
Natural Resources Wales: Valuing our Natural Assets	-	-	-	26,446
(A grant of £4,980 was received in March 2019 but not expended until May 2019, so the NRW grant is to be included wholly as income in the year to 31 March 2020)				
Management & administration charges	2,965	-	2,965	8,314
Project income	5,298	-	5,298	3,416
Administration services	3,003	-	3,003	1,560
Hire of accommodation	21,214	-	21,214	18,756
	<u>32,480</u>	<u>24,300</u>	<u>56,780</u>	<u>81,112</u>

The Environment Centre Ltd

Notes to the financial statements for the year ended 31 March 2019

5 Expenditure on raising funds/ trading activities

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Promotional costs	340	-	340	254
Costs of shop and café sales	18,070	-	18,070	15,490
	<u>18,410</u>	<u>-</u>	<u>18,410</u>	<u>15,744</u>

6 Expenditure - charitable activities direct

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Swansea Change Fund	-	24,300	24,300	22,620
NRW: Valuing our Natural Assets	-	-	-	26,446
Lift project	-	2,219	2,219	2,219
Visitor Information project	-	-	-	1,172
Eastside Energy Scheme	3,700	-	3,700	7,080
Other projects	2,565	-	2,565	6,488
	<u>6,265</u>	<u>26,519</u>	<u>32,784</u>	<u>66,025</u>

7 Charitable activities - support costs

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Salaries & other work costs	35,583	-	35,583	16,329
Administration costs	5,429	-	5,429	5,299
Establishment costs	29,463	-	29,463	29,048
	<u>70,475</u>	<u>-</u>	<u>70,475</u>	<u>50,676</u>

8 Charitable activities - governance costs

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Independent examiner's remuneration	1,800	-	1,800	1,800
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>

The Environment Centre Ltd

Notes to the financial statements for the year ended 31 March 2019

9 Employees/ trustees

The average monthly number of employees during the year was as follows:

	2019	2018
Managers	1	2
Project Officers	1	3
Caretaker	1	1
	<u>3</u>	<u>6</u>

No employee received emoluments in excess of £60,000. None of the trustees received any remuneration or expenses from the company.

10 Tangible fixed assets

	Leasehold property £	Furniture & fittings £	Equipment £	Total £
Cost or valuation				
At 31 March 2018	308,528	33,122	7,089	348,739
Additions	-	4,992	-	4,992
Disposals	-	-	(-)	(-)
At 31 March 2019	<u>308,528</u>	<u>38,114</u>	<u>7,089</u>	<u>353,731</u>
Depreciation				
At 31 March 2018	281,979	32,448	7,089	321,516
Charge for the year	14,638	1,166	-	15,804
Eliminated on disposal	-	-	(-)	(-)
At 31 March 2019	<u>296,617</u>	<u>33,614</u>	<u>7,089</u>	<u>337,320</u>
Net book values				
At 31 March 2019	<u>11,911</u>	<u>4,500</u>	<u>-</u>	<u>16,411</u>
At 31 March 2018	<u>26,549</u>	<u>674</u>	<u>-</u>	<u>27,223</u>

11 Debtors and stock

	2019 £	2018 £
Trade debtors & prepayments	24,022	31,976
Stock at shop & café	7,314	1,400
	<u>31,336</u>	<u>33,376</u>

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	-	4,793
Accruals & deferred income	10,574	6,334
	<u>10,574</u>	<u>11,127</u>

The Environment Centre Ltd

Notes to the financial statements for the year ended 31 March 2019

13 Restricted funds

	2018	Incoming resources	Outgoing resources	2019
	£	£	£	£
Lift project	4,026	-	(2,219)	1,807
Swansea Change Fund	-	24,300	(24,300)	-
NRW: Natural Assets value	-	-	-	-
	<u>4,026</u>	<u>24,300</u>	<u>(26,519)</u>	<u>1,807</u>

The Lift project represents the cost of installing a new disability lift in the Centre, the funding for which was provided by the Lottery Awards for All scheme and SCVS.

The Swansea Change Fund supports the strategic and project work of the Swansea Environmental Forum, the Environment Centre and the Swansea Environmental Education Forum in the context of joint working and collaboration, delivering environmental and sustainable activities, projects and events.

Valuing our Natural Assets is a Natural Resources Wales programme delivered jointly by the Environment Centre, Swansea Environmental Forum (including the Sustainable Swansea Initiative) and the Swansea Environmental Education Forum. All activities in the programme place the appreciation and protection of the natural environment within a wider sustainability context.

14 Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Provision for liabilities	Total
	£	£	£	£
Unrestricted funds	14,604	64,425	(-)	79,029
Restricted funds	1,807	-	-	1,807
	<u>16,411</u>	<u>64,425</u>	<u>(-)</u>	<u>80,836</u>