

Swansea Environmental Forum

Report of the Executive Committee
and financial statements

31 March 2017

Swansea Environmental Forum

Report of the Executive Committee and financial statements

<i>Contents</i>	<i>Page</i>
Legal and administrative information	2
Report of the Executive Committee	3 - 6
Report of the independent examiner	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 - 12

Swansea Environmental Forum

Legal and administrative information

Executive Committee	P Anderson	
	A Baharie	Treasurer
	S Bolchover	
	J Childs	
	A Davies	
	A Flannigan	
	D Hill	Chairperson
	P Holcroft	
	C Howell	
	C Lindley	
	P McDonnell	Secretary
	H Osborn	Vice-chairperson
	Fran Rolfe	
	H Smith	
R Steel		
J Williams		

Principal address c/o The Environment Centre
Pier Street
Swansea
SA1 1RY

Bankers The Co-operative Bank
34 The Kingsway
Swansea
SA1 5LG

Independent examiner Martin Waterworth
Martin Waterworth Limited
Bronwylfa
Llangunnor Road
Carmarthen
SA31 2PB

Swansea Environmental Forum

Report of the Executive Committee

The Executive Committee presents its annual report and financial statements for the year ended 31 March 2017. The Executive Committee has 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).

Objects and activities

Swansea Environmental Forum (“SEF”) is established as an unincorporated association under a Constitution. Although not a registered charity the Forum operates along charitable lines.

The purpose of SEF is to promote and facilitate environmental sustainability. In order to achieve this SEF will strive to:

- influence policy and action;
- drive behaviour change;
- encourage and support partnership working;
- develop and support environmental projects and innovation;
- provide expertise, collate evidence and highlight priority areas for action.

The principal activities of the association at present are to operate as Swansea’s strategic environmental partnership and to run the Sustainable Swansea Initiative and other projects, which aim to make a significant and long-lasting contribution to changing Swansea into a more sustainable place to live, work and visit and developing more environmentally sustainable communities.

Organisational structure

The policy and general management of the affairs of the association are directed by an Executive Committee. Meetings of the Committee take place not less than five times a year. The Committee may appoint such special or standing committees as it deems necessary.

The Committee continues to use the services of the Environment Centre Ltd for the Forum's project management and co-ordination. In the financial year, the Forum had three employees, two Sustainable Swansea Project Officers: David Power and Delyth Higgins, and a Community Green Spaces Development Officer: Lea Halborg. All were employed through and managed by the Environment Centre where they were also based. The Executive Committee oversees the Sustainable Swansea Initiative through a small Steering Group made up of the staff, a representative of the Environment Centre's management and members of the Executive Committee. The Low Carbon Swansea Bay project is overseen by a Project Board made up of SEF Executive Committee representatives and members of the Low Carbon Swansea Bay network. The Community Green Spaces project has a Steering Group of service deliverers and SEF Executive Committee members. A Contracts Group, made up of SEF Executive Committee members, oversees other contracted work including two ongoing Service Level Agreements: one with PMDevelopments relating to strategy and partnership work and one with the Environment Centre for secretariat, project management and financial management work.

Subject to the approval of the Executive Committee, membership of the Forum is open to individuals and voluntary or other non-profit distributing organisations with an interest in furthering the work of the association. For-profit organisations and individuals under 18 years old can become non-voting associates.

Swansea Environmental Forum

Report of the Executive Committee *(continued)*

Achievements and performance

2016-17 was another year of change and development for the Forum with a new manager at the Environment Centre providing secretariat and project management support for the Forum, a new project worker for the Community Green Spaces project being appointed and changes to the membership of the Executive Committee. The Local Service Board was also replaced by a Public Services Board and work began towards a Wellbeing Plan, starting with the preparation of a Wellbeing Assessment for Swansea.

Natural Resources Wales and the Swansea Change Fund were once again our two main funding sources and these grants were secured through an ongoing partnership with the Environment Centre. Funding was also received through Swansea CVS for delivering the Community Green Spaces project and from Renew Wales for hosting two Renew Wales Coordinators (Delyth Higgins and Philip McDonnell). The Low Carbon Swansea Bay project was self-financed through membership subscription fees and sponsorship administered by SEF.

There was just one Open Forum event during this period – a presentation from the Wildlife Trust on green infrastructure given at the AGM held in October 2016.

Strategic and Partnership Work

In spring 2016, SEF undertook its fifth biennial review of the Swansea Environment Strategy; collecting a substantial amount of data and information to produce a comprehensive report on progress with the Strategy's 22 priorities. As with previous strategy reviews, a colourful summary document was also produced.

SEF continued to play an active role in meetings of the Public Services Board (which replaced the Local Service Board) and its subgroups. This included taking the lead in compiling sections of the new Wellbeing Assessment for Swansea. SEF also continued to attend Swansea Healthy City meetings and champion the Healthy Urban Environment work stream.

The Forum continued to facilitate the Swansea Built Heritage Group, helped establish a new Swansea Bay Cycle Forum and continued to provide practical support for the Swansea Community Growing Network.

Low Carbon Swansea Bay

The Low Carbon Swansea network was further developed and rebranded as Low Carbon Swansea Bay to better reflect the geographic range of its members. The project costs continued to be met through annual subscription fees and event sponsorship, and was coordinated by the Forum's Strategy and Partnerships Coordinator with support from a Project Board made up of network members. The membership increased to 21, including five joining for the first time. Four successful training/networking events were organised during the year with a total of over 100 attendees. A members' visit to the Solcer House near Bridgend was also arranged and meetings of the Swansea Electric Vehicle Group supported. The website continued to be developed and updated on a regular basis and a Twitter account was established.

Renew Wales

Delyth Higgins continued to act as a Local Coordinator for Renew Wales and provided support for several projects including Cae Tan, SCEES, Wheelrights, Coeden Fach, Gower Power and Swansea Women's Aid. In December 2016, Philip McDonnell also became a Local Coordinator via SEF and provided support to WWT Llanelli and to CUSP indoor skate park. In September 2016, SEF played host to the Renew Wales regional event, organising a successful conference at Canolfan Gorseinon.

Swansea Environmental Forum

Report of the Executive Committee *(continued)*

Sustainable Swansea

Two new green maps were developed this year – one on green spaces across Swansea, which was produced in collaboration with the City & County of Swansea, and a second map focusing on community growing, which was developed in collaboration with the Swansea Community Growing Network. An evaluation of Sustainable Swansea's green mapping work was undertaken which included seeking feedback from previous project partners and at events.

The Sustainable Swansea project workers organised and participated in many awareness-raising activities and events throughout the year including workshops, talks and the annual Green Fayre. The Trailblazers children's activity project took place in the October 2016 half-term holiday with the help of funding from the Gower Society. The staff also increased their use of social media to promote environmental understanding and share information and ideas.

Digital Streams / Clear Streams

No Digital Streams programme or exhibition took place within this year but SEF continued to maintain the Clear Streams Facebook page and the Smart Nature website.

Community Green Spaces

The Community Green Space Development officer, Lea Halborg, continued to deliver the project in the first half of the year but left the position in October 2016. Neil Barry was recruited on a contract basis from January 2017 to pick up the project.

Swansea Environmental Forum

Report of the Executive Committee *(continued)*

Reserves policy

As substantially all the Forum's activities are externally funded the Executive Committee's policy is to maintain reserves sufficient to enable it to fund basic meeting, administration and governance costs for at least a year and to meet its responsibility to provide redundancy payments to staff.

Executive Committee

The following were members of the Executive Committee during the year:

P Anderson (from February 2017)
A Baharie
S Bolchover (from February 2017)
J Childs
A Davies
A Flannigan
D Hill
P Holcroft
C Howell
S Kersey (to March 2017)
C Lindley
P McDonnell
T Nash (to January 2017)
H Osborn
Fran Rolfe (from January 2017)
H Smith
R Steel
J Williams

Members of the Executive Committee are elected at Annual General Meetings of the association, initially for a three-year period. The Committee will appoint a Chair, Vice-Chair, Secretary, Treasurer and other officers as appropriate. This will be reviewed annually. Up to 18 members will be elected from SEF's membership. The elected members can co-opt up to 9 additional committee members to ensure that all the relevant areas of expertise are represented on the Committee. The total should not exceed 27 and not have more than two-thirds of its members from either the public or voluntary sectors.

By order of the Executive Committee

D Hill
Chair Swansea Environmental Forum Executive
2 October 2017

Pier Street
Swansea
SA1 1RY

Independent examiner's report to the Executive Committee of Swansea Environmental Forum

I report on the accounts of Swansea Environmental Forum for the year ended 31 March 2017, which are set out on pages 8 to 12.

Respective responsibilities of the Executive Committee and examiner

The Executive Committee is responsible for the preparation of the accounts. The Executive Committee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed and has decided that, although the Forum is not a registered charity, such an independent examination should proceed as though the Forum did have charitable status.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Waterworth FCA
Chartered accountant
2 October 2017

Bronwylfa
Llangunor Road
Carmarthen
SA31 2PB

Swansea Environmental Forum

Statement of Financial Activities

for the year ended 31 March 2017

	Note	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Income and endowments from:					
Charitable activities	4	2,734	72,089	74,823	96,942
Investment income		3	-	3	15
Total income		<u>2,737</u>	<u>72,089</u>	<u>74,826</u>	<u>96,957</u>
Expenditure on:					
Charitable activities	5	-	73,960	73,960	105,699
Governance costs		869	-	869	874
Total expenditure		<u>869</u>	<u>73,960</u>	<u>74,829</u>	<u>106,573</u>
Net income/ (expenditure) for the year		1,868	-1,871	-3	-9,616
Transfers between funds		-1,148	1,148	-	-
Total funds brought forward		7,837	2,692	10,529	20,145
Total funds carried forward		<u>8,557</u>	<u>1,969</u>	<u>10,526</u>	<u>10,529</u>

Swansea Environmental Forum

Statement of Financial Position

at 31 March 2017

	<i>Note</i>	£	2017 £	£	2016 £
Current assets					
Debtors	6	8,269		7,362	
Cash at bank		12,356		5,323	
		20,625		12,685	
Creditors: amounts falling due within one year	7	(10,099)		(2,156)	
Net assets			10,526		10,529
Funds					
Unrestricted funds			8,557		7,837
Restricted funds			1,969		2,692
Total funds			10,526		10,529

The financial statements were approved by the Executive Committee on 2 October 2017 and were signed on its behalf by:

A Baharie
Treasurer

Swansea Environmental Forum

Notes to the accounts

1 **Basis of accounting**

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.

2 **Accounting policies**

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

Fund accounting

Unrestricted funds are funds available for use at the discretion of the Executive Committee 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 recognized in the Statement of Financial Activities when the association has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognized 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.

3 **Staff and other costs**

The average monthly number of employees during the year was 3 (2016: 2). No employees received in excess of £60,000.

No member of the Executive Committee received any remuneration or expenses from the association.

During the year payments of £19,872 were due to PMDevelopments in respect of project management services and strategy and partnership work provided by P McDonnell, a member of the Executive Committee (last year £20,930). The strategy and partnership work was provided under a service level agreement between PM Developments and Swansea Environmental Forum and the additional project management services related to coordinating Low Carbon Swansea Bay.

The independent examiner's fee of £700 (2016: £700) and other governance costs are shown separately on the Statement of Financial Activities.

Swansea Environmental Forum

Notes to the accounts

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2017 total £	2016 total £
<u>Sustainable Swansea</u>				
Natural Resources Wales	-	16,471	16,471	16,768
Swansea Change Fund	-	12,790	12,790	11,958
Community Voice (Green Spaces)	-	4,870	4,870	6,441
Trailblazers grants	-	1,500	1,500	1,500
Renew Wales (surplus from fees)	2,719	-	2,719	5,752
BIG Award Wales	-	-2,123	-2,123	-
Green Map - Communities First	-	3,600	3,600	3,020
Other fees/ donations	15	-	15	-
Transfer from SEF Strategy	-	-	-	3,700
	-	-	-	-
Total sustainable Swansea	2,734	37,108	39,842	49,139
<u>SEF Development and Strategy Work</u>				
Swansea Change Fund	-	11,346	11,346	7,497
Natural Resources Wales grant	-	12,935	12,935	7,482
Natural Resources Wales fee	-	1,000	1,000	-
Transfer to Sustainable Swansea	-	-	-	-3,700
Total SEF Development & Strategy Work	-	25,281	25,281	11,279
<u>Low Carbon Swansea Bay</u>				
Membership/ sponsorships	-	9,700	9,700	7,400
Other income	-	-	-	-
Total Low Carbon Swansea Bay	-	9,700	9,700	7,400
<u>Clear Streams/ Smart Nature</u>				
NRW - Tawe Trial	-	-	-	28,324
Other	-	-	-	800
Total Clear Streams/ Smart Nature	-	-	-	29,124
Total income from charitable activities	2,734	72,089	74,823	96,942

Swansea Environmental Forum

Notes to the accounts

5 Charitable activities expenditure

	Unrestricted funds £	Restricted funds £	2017 total £	2016 total £
Sustainable Swansea	-	40,235	40,235	42,260
SEF Development and Strategy Work	-	25,014	25,014	17,318
Low Carbon Swansea Bay	-	8,711	8,711	11,637
Clear Streams/ Smart Nature	-	-	-	35,358
Total charitable expenditure	-	73,960	73,960	106,573

6 Debtors

	2017 £	2016 £
Other debtors & prepayments	8,269	7,362

7 Creditors

	2017 £	2016 £
Trade creditors & accruals	10,099	2,156