

**THE GLACIER TRUST**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2014**

# THE GLACIER TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr R Garton  
Mr R Allen  
Mr A Rutherford  
Mr P Osborne  
Mr J Merz

**Charity number**

1124955

**Principal address**

North Wing  
Roundway House  
Devizes  
Wiltshire  
SN10 2EG

**Independent examiner**

David Owen & Co  
17 The Market Place  
Devizes  
Wiltshire  
SN10 1BA

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# THE GLACIER TRUST

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# THE GLACIER TRUST

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 5 APRIL 2014**

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The trustees present their report and accounts for the year ended 5 April 2014.

The accounts have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the trust's deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Structure, governance and management**

The trust was established by a charitable trust deed on 9th July 2008.

The trustees who served during the year were:

Mr R Garton  
Mr R Allen  
Mr A Rutherford  
Mr P Osborne  
Mr J Merz

#### **Trustees**

The trustees have a commonality of interest in The Glacier Trust's (the Trust) work and particular skills which enhance its work. Two are resident in Nepal, three resident in the UK. The Trust has no employees and is run on an entirely voluntary basis by its trustees. No one working for The Trust derives any financial benefit from it. The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Robin Garton, the Trust's founder and director, has successfully raised funding for this and other charitable partnership development projects. He has recently studied aspects of climate change (with particular reference to the cryosphere) at BSc level at Southampton University since when he remains a visitor to the University.

Richard Allen is a soil scientist with over forty years of experience in International Development, much of it in South Asia. He was introduced to the Trust through Southampton University's connections with ICIMOD, for which he used to work. He is now International Programme Officer for SDC-Helvitas-Intercooperation in Nepal. His experience and contacts provided a backbone for the Trust's work.

Andy Rutherford recently retired as Head of International Partnerships of the UK based development and policy agency One World Action for which Robin Garton raised funds in the past. He has worked with community based organisations in Asia, Africa and Central America over the last 25 years. His career evolved from being a member of a joint UK-India research programme on the social effects of the Green Revolution to working with grassroots and women's organisations across Asia, Africa and Latin America. His lifetime's knowledge and understanding of the working of development partnerships is invaluable to the trust's work and provides the basis of best practice for the funding support which the Trust offers.

Peter Osborne is a former business colleague of Robin Garton and director of London's West End art gallery Osborne Samuel and a past vice president of the Society of London Art Dealers. He also has wide experience in the Developing World. He provides invaluable advice and back up support to the director.

Dr. Jürg Merz, a Swiss and British national has lived and worked in the Greater Himalayan region for the last 18 years. Recently he worked for the German based agency, Integration, providing technical assistance and training, carrying out consulting assignments in emerging markets and developing countries. Before this, he worked on different projects in Pakistan, Nepal, Bhutan, India and China as an advisor, hydrologist, erosion specialist, and information and communication specialist. He has a PhD in Natural Science with specialisation on catchment hydrology and an MSc in Geography from University of Bern, Switzerland. His interests are in water, rural development, environmental education, glacial and periglacial landscapes and the mountains in general. He is now working for Helvitas in Kathmandu.

Robin Garton was elected to serve as trustee for another five years in July 2013.

# THE GLACIER TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2014**

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### Objectives

The objectives of The Trust continue to reflect the tangible effects of climate change upon subsistence-based rural communities living in the Himalayas and its consequences of drought, inundation, landsliding and crop failure. The trustees believe that education is the most powerful tool in enabling communities to adapt to a wide and sometimes extreme range of variations from normal climatic patterns. While the trust can provide some small support for infrastructure projects, one of its main objectives lies in 'hands on' education to enable communities to find the best means of adaptation to suit their particular needs. The Trust also seeks to enhance Nepali higher education in aspects of climate change, so that postgraduates are better placed to understand the problems and provide solutions.

### Activities

It has been a wonderful year for the Trust. We are extremely fortunate to have a group of supporters who share our objective, as a niche organisation, to bring climate change adaptation programmes to Nepal's remote mountain communities. With this support over the last year we have been able to respond positively to requests for three new programmes, two of which will run for two years and one for three years.

First: Agro-Forestry (the use of forest to develop non timber products) is a key to sustainability in Nepal's mountainous regions. Not only does it have the potential to produce lucrative cash crops, but it is also important for reducing landslides and conserving the water table. A proper understanding of agro-forestry is fundamental to sustainable agriculture for many of Nepal's 15,000,000 mountain-dwelling population. Yet lack of awareness remains the main reason for the continuing destruction of Nepal's precious forests and 'slash and burn' or shifting agriculture is still widely practised in many districts. For this reason Eco Himal Nepal's director Narayan Dhakal approached us for a grant of £27500 to build and develop an Agro-Forestry Resource and Education Centre in the village of Deusa, Solu Khumbu. Eco Himal is implementing a drinking water and sanitation programme in the area, so this project could be 'bolted in' with very little by way of additional administration and travel costs. The project, which involves a considerable community contribution, has been in planning for some time. It will not only have an impact on the local community's farming and land management, but will provide a school which is accessible from three neighbouring districts. Students (12 - 18 years old) and adults will come to learn sustainable farming practices during a three month residential course. They will also learn use of computers and how to price the farm produce they have for sale. Part of the deal is that they undertake to pass on what they have learnt to their communities and to neighbouring communities. (Nepalis are good at doing this.) We anticipate that the centre will become self-sustaining within three years. I was able to visit the village in May this year and saw the foundations of the centre being laid on land which community members have given to the project.

Second: A project, implemented by Helvitas at a cost of £15,400, will teach green methods of pest control. Climate change has provided warmer winters with less winter rainfall and increased pest infestations have resulted. Crop yields and livestock are being affected at higher altitudes each year. We hope to gain transferable information from this project and skills for use in other districts. Chemical insecticides need to be kept at bay in these fragile and specialised environments.

Third: In recent years DfID have been investing massively in developing a road system in Nepal to improve communications and open up markets. Much of Nepal's grinding poverty results from its mountainous topography and the difficulty of developing markets beyond the immediate locality. While the DfID programme is laudable in many ways, a great deal more spade work is needed to enable communities to make much use of this new infrastructure. Second and third tier development programmes have not always been implemented sustainably. For example, where communities do start to grow crops for the new markets which they can now access, training is needed in crop varieties together with soil and water management. If this does not happen the soil can become depleted, yields will drop and the last state has every potential to be worse than the first.

# THE GLACIER TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2014

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Our project in the Nawalparasi village area of Dhabaha, which teaches management of resources to cope with climate change, seeks to tackle this problem. The Himalayan foothills, the Siwaliks, are a geologically new and form a fragile environment. Entrenched attitudes mean that soil and livestock management is usually poor and existing resources are not being used sustainably. Teaching communities how to improve crop yields and develop goods for market is no easy task, but the extraordinary leap in prosperity resulting from our programme in the neighbouring village area of Bhandare has given impetus to the community. The project, now in its second phase, is being implemented by Practical Action in Nepal via a local NGO, HICODEF, at a budget of about £13,000.

Between March and May 2014 I had a six week stint in Nepal, including three field trips to visit existing projects and develop our next series of programmes. I will be reporting on those next year.

Considerable progress has been made on the academic side of the Trust's activities. Working through Practical Action in Nepal, the Trust's policy has been to provide fieldwork scholarships for postgraduate students working on aspects of climate change for their research projects. It is sometime difficult for students to find money to get to 'the field' and gather primary data. Since our last report we have developed an excellent relationship with Tribhuvan University's Central Department of Environmental Science (CDES) at Kirtipur (on the edge of Kathmandu) and awarded three scholarships (two female one male), which are proving successful. We were also able to provide some academic back up from the UK from a Southampton graduate, Freddie Cooper, who unfortunately became ill on the trip and had to return home early. Our input has been very much valued and unquestionably enhanced the quality of the students' work. In May (2013) I spent a couple of weeks supervising two students on the Ngaozumpa glacier and surrounding Gokyo region, developing understanding of glacial melt processes and researching the geomorphology of the periglacial landscape. One of these students (female) went on to gain a posting at ICIMOD and the other has decided to continue his studies post MSc at Kathmandu University. We further provided scholarships to three students to study periglacial geomorphology round Chhukung-Ri (Solu Khumbu).

However the programme had the defects of absorbing a disproportionate amount of my time as the Trust's director and was possibly too diffuse in its scope to be able to demonstrate clear outcomes. During the year the whole programme has been restructured to focus on permafrost and periglacial studies and we are now working with Dr. Moti Rijal at CDES to develop a course of study within the university structure that will provide a background to future studies. It is extraordinary that roughly 20% of Nepal's landmass is frozen solid, yet there are no Nepali university courses dealing with mountain permafrost or periglacial studies and only one small course on glaciology. The programme received two extraordinarily valuable boosts during the year. Dr Stephen Gurney, Associate Professor of Geography and Environmental Science at Reading University, with a particular expertise in glacial and periglacial geomorphology, has kindly agreed to help us develop this programme and Prof Doug Benn, a glaciologist of world renown has agreed to be a patron of the Trust.

While I have had the enormously valuable support of my four co-trustees, managing an increasing workload has become a problem, especially as the success of the Trust's projects indicate that we ought to be undertaking more programmes and reaching many more people. It has been clear for some time that I needed support if the Trust is to operate at anything like its full potential. Various applications for core funding were turned down but The Frederick Mulder Foundation has provided funding for a part time employee for two years, over and above the support which they are already providing for the Trust's project work. This has enabled us to engage a Southampton PhD student, Jamie Forsyth, who is researching Himalayan catchment hydrology to work part time for us starting in November 2014. Jamie is doing his internship at the time of writing and we greatly look forward to the impetus that he will bring to the Trust's work.

As in previous years, all the Trust's non governance running costs (see notes 5 & 7 in the accounts) have been met by a founder's grant.

#### **Reserves policy**

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# THE GLACIER TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2014**

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### Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the trust should undertake.

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees



**Mr R Garton**  
Trustee

Dated: 21 July 2014

# THE GLACIER TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GLACIER TRUST

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I report on the accounts of the trust for the year ended 5 April 2014, which are set out on pages 6 to 11.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider 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.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to 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 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 matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Julian Pocock ACA  
David Owen & Co

Chartered Accountants

17 The Market Place  
Devizes  
Wiltshire  
SN10 1BA

Dated: 21 July 2014



# THE GLACIER TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2014

|                                                                         | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2014<br>£ | Total<br>2013<br>£ |
|-------------------------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b><u>Incoming resources from generated funds</u></b>                   |       |                            |                          |                    |                    |
| Donations, grants and legacies                                          | 2     | 49,567                     | -                        | 49,567             | 23,173             |
| Investment income                                                       | 3     | 230                        | -                        | 230                | 401                |
| <b>Total incoming resources</b>                                         |       | <b>49,797</b>              | <b>-</b>                 | <b>49,797</b>      | <b>23,574</b>      |
| <b><u>Resources expended</u></b>                                        |       |                            |                          |                    |                    |
| <b>4</b>                                                                |       |                            |                          |                    |                    |
| <b>Costs of generating funds</b>                                        |       |                            |                          |                    |                    |
| Costs of generating donations and legacies                              |       | 2,634                      | -                        | 2,634              | 412                |
| <b>Net incoming resources available</b>                                 |       | <b>47,163</b>              | <b>-</b>                 | <b>47,163</b>      | <b>23,162</b>      |
| <b>Charitable activities</b>                                            |       |                            |                          |                    |                    |
| Direct and support costs for charitable activities                      |       | 35,750                     | 5,917                    | 41,667             | 10,911             |
| Governance costs                                                        |       | 930                        | -                        | 930                | 660                |
| <b>Total resources expended</b>                                         |       | <b>39,314</b>              | <b>5,917</b>             | <b>45,231</b>      | <b>11,983</b>      |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>10,483</b>              | <b>(5,917)</b>           | <b>4,566</b>       | <b>11,591</b>      |
| Fund balances at 6 April 2013                                           |       | 20,839                     | 16,145                   | 36,984             | 25,394             |
| <b>Fund balances at 5 April 2014</b>                                    |       | <b>31,322</b>              | <b>10,228</b>            | <b>41,550</b>      | <b>36,985</b>      |

# THE GLACIER TRUST

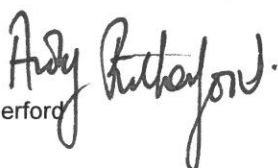
## BALANCE SHEET

AS AT 5 APRIL 2014

|                                                       | Notes | 2014<br>£     | £             | 2013<br>£     | £             |
|-------------------------------------------------------|-------|---------------|---------------|---------------|---------------|
| <b>Current assets</b>                                 |       |               |               |               |               |
| Debtors                                               | 11    | 75            |               | 1,093         |               |
| Cash at bank and in hand                              |       | 42,405        |               | 36,552        |               |
|                                                       |       | <u>42,480</u> |               | <u>37,645</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 12    | (930)         |               | (660)         |               |
| <b>Total assets less current liabilities</b>          |       |               | <u>41,550</u> |               | <u>36,985</u> |
| <b>Income funds</b>                                   |       |               |               |               |               |
| Restricted funds                                      | 13    |               | 10,228        |               | 16,145        |
| Unrestricted funds                                    |       |               | 31,322        |               | 20,840        |
|                                                       |       |               | <u>41,550</u> |               | <u>36,985</u> |

The accounts were approved by the Trustees on 21 July 2014

Mr A Rutherford  
Trustee



# THE GLACIER TRUST

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 5 APRIL 2014

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

##### 1.2 Incoming resources

All income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### 1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees.

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Staff costs are allocated on the basis of time spent.

##### 1.4 Accumulated funds

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

#### 2 Donations, grants and legacies

|                     | 2014<br>£     | 2013<br>£     |
|---------------------|---------------|---------------|
| Donations and gifts | <u>49,567</u> | <u>23,173</u> |

# THE GLACIER TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2014

### 3 Investment income

|                     | 2014<br>£ | 2013<br>£ |
|---------------------|-----------|-----------|
| Interest receivable | 230       | 401       |

### 4 Total resources expended

|                                                           | 2014<br>£     | 2013<br>£     |
|-----------------------------------------------------------|---------------|---------------|
| <b>Costs of generating funds</b>                          |               |               |
| Costs of generating donations and legacies                | 2,634         | 412           |
| <b>Charitable activities</b>                              |               |               |
| <u>Direct and support costs for charitable activities</u> |               |               |
| Activities undertaken directly                            | 40,306        | 10,006        |
| Support costs                                             | 1,361         | 905           |
| <b>Total</b>                                              | <b>41,667</b> | <b>10,911</b> |
| <b>Governance costs</b>                                   | <b>930</b>    | <b>660</b>    |
|                                                           | <b>45,231</b> | <b>11,983</b> |

Governance costs includes payments to the accountants of £930 for independent examination fees (2013:£660 for accounts preparation fees).

### 5 Costs of generating donations and legacies

|                          | 2014<br>£    | 2013<br>£  |
|--------------------------|--------------|------------|
| Other costs comprise:    |              |            |
| Website and publicity    | 541          | 315        |
| Fundraising and printing | 2,093        | 97         |
|                          | <b>2,634</b> | <b>412</b> |

# THE GLACIER TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2014

### 6 Activities undertaken directly

|                                                                                      | 2014<br>£     | 2013<br>£     |
|--------------------------------------------------------------------------------------|---------------|---------------|
| Other costs relating to Direct and support costs for charitable activities comprise: |               |               |
| Direct charitable travel                                                             | 1,163         | 2,294         |
| Project costs - unrestricted                                                         | 33,226        | 3,467         |
| Project costs - restricted                                                           | 5,917         | 4,245         |
|                                                                                      | <u>40,306</u> | <u>10,006</u> |

### 7 Support costs

|                 | 2014<br>£    | 2013<br>£  |
|-----------------|--------------|------------|
| Postage         | 122          | 102        |
| Travel costs    | 646          | 230        |
| Sundry expenses | 419          | 399        |
| Insurance       | 174          | 174        |
|                 | <u>1,361</u> | <u>905</u> |

### 8 Governance costs

|                                  | 2014<br>£  | 2013<br>£  |
|----------------------------------|------------|------------|
| Other governance costs comprise: |            |            |
| Accountancy fees                 | 930        | 660        |
|                                  | <u>930</u> | <u>660</u> |

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one of the trustees was reimbursed a total of £3,511 for travel and other expenses incurred (2013: one of the trustees was reimbursed a total of £3,850). One of the trustees received an advance of £640 (2013: £3,083) to cover student scholarship costs.

### 10 Employees

There were no employees during the year.