

EUROPARC ATLANTIC ISLES

England & Wales · Charity number 1114189

Details

Status Registered

Legal form Charitable company

Company number [05750588](#)

Registered 2006-05-15

Register [View on the Charity Commission register](#)

Contact

Address Alexandra House
St Johns Street
Salisbury
Wiltshire
SP1 2SB

Phone 07788237080

Email deb@europarc-ai.org

Website www.europarc-ai.org

Activities

Objects: 3.1. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN PARTICULAR BY PROMOTING BEST PRACTICE IN PROTECTED AREA MANAGEMENT AND OF MANMADE FEATURES OF ARCHAEOLOGICAL OR HISTORICAL INTEREST, AND SUSTAINABLE DEVELOPMENT IN THE ATLANTIC ISLES REGION;3.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECTS OF SUSTAINABLE DEVELOPMENT, THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT AND OF MANMADE FEATURES OF ARCHAEOLOGICAL OR HISTORICAL INTEREST, IN THE ATLANTIC ISLES REGION;3.3 TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE DEDICATION OF OPEN SPACES AND PARKLAND FOR USE BY THE PUBLIC FOR EXERCISE AND RECREATION, WHETHER AS PROTECTED AREAS OR OTHERWISE, IN THE ATLANTIC ISLES REGION AND IN PARTICULAR TO PROMOTE MODELS OF TOURISM THAT ARE CONSISTENT WITH SUSTAINABLE DEVELOPMENT AND THE CONSERVATION OF THE ENVIRONMENT.

Activities: 1. Promotes good practice and contributes to the effectiveness of protected area management.2. Raises the profile of protected areas.3. Influences public policy / organises seminars to spread good practice in protected area management.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ATLANTIC ISLES REGION
- Ireland
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,655	£40,047	-	-
2024-03-31	£16,575	£17,276	-	-
2023-03-31	£29,242	£24,261	-	-
2022-03-31	£33,284	£32,988	-	-
2021-03-31	£28,621	£23,790	-	-

Trustees

Name	Role	Appointed
Timothy David Duckmanton	Chair	2020-03-23
Anna Jane Jones		2025-07-04
Anna Pollard MS		2020-03-23
DAVID BUTTERWORTH		2018-04-08
Hayden Bridgeman		2024-03-13
Ioan Gwilym		2025-07-04
Joanna Mary Swiers		2020-03-23
Kenneth Auld		2017-05-15
Mary-Jane Alexander		2024-03-13
Paul Leadbitter		2025-07-04
William Patrick Cormacan		2023-11-22

EUROPARC ATLANTIC ISLES

England & Wales - Charity number 1114189

Accounts

COMPANY REGISTRATION NUMBER: 5750588
CHARITY REGISTRATION NUMBER: 1114189

EUROPARC Atlantic Isles
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

CHARLTON BAKER (BRISTOL) LTD

Chartered accountants
61 Macrae Road, Ham Green, Bristol
BS20 0DD

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name EUROPARC Atlantic Isles

Charity registration number 1114189

Company registration number 5750588

Principal office and registered office Alexandra House
St Johns Street
Salisbury
Wiltshire
SP1 2SB

The trustees Kenneth Auld (Treasurer)- Loch Lomond & Trossachs National Park
Mary-Jayne Alexander – North York Moors National Park
Hayden Bridgeman – New Forest National Park
David Butterworth (Co-chair) – Yorkshire Dales National Park
William Cormacan – National Parks and Wildlife Service
Christopher Dean – Peak District National Park (retired 17/9/25)
Timothy Duckmanton (Chair) – Lake District National Park
Catherine Hopley – Forest of Bowland NL (retired 3/4/25)
Professor Lois Mansfield – University of Cumbria
Anna Pollard – Sellafield Ltd
Joanna Swires – Independent Consultant
Paul Thompson – Forestry Commission (retired 3/12/24)
Anna Jones – Landscape Wales (appointed 4/7/25)
Paul Leadbitter – North Pennines NL (appointed 4/7/25)
Ioan Gwilym – Eryri National Park (appointed 4/7/25)

Company secretary Wilsons Solicitors LLP

Independent examiner Nick Michael
61 Macrae Road, Ham Green, Bristol
BS20 0DD

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives for the year. The public benefit has been met through the achievements and activities as outlined below.

Objectives and activities

Formal meetings of the directors were held on: 2nd April 2025 (meeting at the Chilterns National Landscape), 13th June 2025 (online), 12th September 2025 (meeting at the Lake District National Park), 10th December 2025 (online).

EUROPARC Atlantic Isles is a registered charity, number 1114189, governed by the Charities Act 2006. The charity was incorporated as a company limited by guarantee on the 21st March 2006, with company number 5750588. The constitutional documents are the memorandum and articles of association.

The Trustees of the Charity are also Directors of the Company. The board of Trustees, keep both the skills requirement and the geographical representation for the board under review. In the event that a trustee retires or additional trustees are required, the board considers the recruitment of new trustees.

When recruiting new trustees, the board looks for individuals with skills and experience which are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Directors.

Achievements and performance

In 2024/25 EAI's programme of work helped strengthen the protected area network within the four countries of the United Kingdom and the Republic of Ireland, and the Section continued to play an active role within the EUROPARC Federation.

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

1 - PROJECT ACTIVITIES

EAI's Trustees and Development Advisor continued working on the development of the organisation's Protected Area Learning Programme to bring together the different aspects of its work for the benefit of protected landscapes from across the UK and Republic of Ireland.

EAI continued to deliver its programme of webinars, by providing a diverse range of subject matters and supporting peoples learning. Webinars were held on the following:

- Protected Landscapes Partnership: A solutions focused approach to navigating, consenting and licensing challenges during delivery of 30x30 Peatlands 30x30, Terrestrial Habitats 30x30, Freshwater Habitats 30x30, and Coastal 30x30
- Transforming Travel: Case Studies from Banff National Park in Canada and Cairngorms National Park.
- Nature for All: A study into how protected areas in Europe are engaging with some of the most vulnerable communities – asylum seekers.
- Protected Landscapes vs. Landscape Scale Partnerships: What is the added value and the drawbacks of both?
- A Panel Debate: What will the new designations mean for farmers? Are existing or new designations good for farming?
- A Playground for the Rich: Enabling living, working landscapes to be affordable and relevant to resident populations.
- Biodiversity Credits: Biodiversity Credit Alliance
- Creating Innovative, sustainable and climate-friendly tourism packages.

Over 2 days in November 2024, EAI hosted a members' conference at the University of Sheffield called "Fitter for the Future: Our Evolving Landscape in the 21st Century". The objective of the conference was to take some steps at how we do things differently now and, in the future, to ensure our protected landscapes, and potential future designations, are special multifunctional places that meet the needs of nature, climate, people and place and make vibrant, dynamic and relevant landscapes.

2 - COMMUNICATIONS

EAI published nine E-News bulletins between April 2024 and March 2025 to inform members on projects, policy updates and news across its UK, EU and European networks. We continued to increase our activity on LinkedIn with regular posts.

3 – MEMBERS

EAI continued to engage and recruit members and participated in member events and contributed to workshops. EAI hosted a larger, in-person members' event at the University of Sheffield, welcoming colleagues from across the UK and Europe. The conference theme was: Protected Landscapes 2030 – Fitter for the Future: Our Evolving Landscapes in the 21st Century. To increase accessibility and inclusion from across the UK and Ireland, as part of a pre-event programme, the event included site visits to Cumbria and Connemara National Park, as well as three accompanying webinars.

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

4 - ACTIVE ROLE IN THE LIFE OF THE FEDERATION

EAI continued its good links to our partner organisations within the wider EUROPARC Federation online. This was achieved through EAI's Development Advisor and Chair participating in section meetings of the EUROPARC Federation and EAI's Development Advisor being very active with the section coordinators. Several EUROPARC Federation members and staff also joined the EAI conference in Sheffield. This was a result of the collaboration between EAI and EUROPARC Low Countries sections, visiting Zui-Kennemerland and hosting a joint workshop on the Eurostar, as part of the Fitter for the Future event.

5 - DEVELOPING THE ORGANISATION

EAI's main priority in 2024/25 was to maintain the membership by the continued development of its online webinars to support members needs to ensure EAI's financial viability in the longer term as most member organisations are facing budget cutbacks.

EAI particularly focused on involving and working with key partners and national agencies to ensure that the training, information, and networking services provided remained relevant, valued and funded. It is hoped that this, in turn, will continue to generate funds sufficient to ensure the sustainability of the organisation in the future.

6 - DEVELOPMENT ADVISER

Anita Prosser continued in the role of Development Advisor (on a part-time basis) and has spent the year continuing to deliver the products of EAI and ensuring that the correct administration and governance was in place for the organisation to grow in the future, as well as supporting the board.

Work started to recruit a new Development Advisor in preparation for Anita's retirement.

Financial review

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets. Given the nature of the charity's funding, largely by grants, the Trustees believe that the charity's free reserves should be approximately three months' wages and core payments, which equates to £10,000. At the year-end the Archive's free reserves were £14,215.

Treasurer and Bookkeeping Services

The treasurer for 2024/25 was Kenny Auld. Book-keeping was carried out by the Treasurer.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 25 November 2025 and signed on behalf of the board of trustees by:



Tim Duckmanton (Chair)
Lake District National Park Authority
Trustee

EUROPARC Atlantic Isles

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of EUROPARC Atlantic Isles

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of EUROPARC Atlantic Isles ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Nick Michael
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 0DD

EUROPARC Atlantic Isles

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other activities	5	37,655	37,655	16,575
Total income		<u>37,655</u>	<u>37,655</u>	<u>16,575</u>
Expenditure				
Expenditure on charitable activities	6,7	40,047	40,047	25,203
Total expenditure		<u>40,047</u>	<u>40,047</u>	<u>25,203</u>
Net expenditure and net movement in funds		<u>(2,392)</u>	<u>(2,392)</u>	<u>(8,628)</u>
Reconciliation of funds				
Total funds brought forward		16,607	16,607	25,235
Total funds carried forward		<u>14,215</u>	<u>14,215</u>	<u>16,607</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EUROPARC Atlantic Isles
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	720	720
Cash at bank and in hand		<u>17,703</u>	<u>19,913</u>
		18,423	20,633
Creditors: amounts falling due within one year	14	<u>4,208</u>	4,026
Net current assets		<u>14,215</u>	<u>16,607</u>
Total assets less current liabilities		<u>14,215</u>	<u>16,607</u>
Net assets		<u>14,215</u>	<u>16,607</u>
Funds of the charity			
Unrestricted funds		<u>14,215</u>	<u>16,607</u>
Total charity funds	15	<u>14,215</u>	<u>16,607</u>

For the 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.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2025, and are signed on behalf of the board by:



Tim Duckmanton (Chair)
 Lake District National Park
 Trustee

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra House, St Johns Street, Salisbury, Wiltshire, SP1 2SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements and estimates to note.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects and which have not been designated for other purposes.

Incoming resources in the form of grants and donations are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor.

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. Irrecoverable VAT is written off in the SOFA as incurred.

Tangible assets

All fixed assets over £1,000 are capitalised and initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% reducing balance
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EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Under the terms of the company's Memorandum and Articles every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of debts and liabilities of the company contracted before he or she ceased to be a member, up to a maximum of £1.00.

5. Other activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Seminar income and subscriptions	37,655	37,655	16,575	16,575

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Provision of charitable activities	26,816	–	26,816
Seminar expenses	12,927	–	12,927
Support costs	304	–	304
	<u>40,047</u>	<u>–</u>	<u>40,047</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of charitable activities	13,189	7,927	21,115
Seminar expenses	3,805	–	3,806
Support costs	282	–	282
	<u>17,276</u>	<u>7,927</u>	<u>25,203</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Provision of charitable activities	26,816	304	27,120	21,397
Seminar expenses	12,927	–	12,927	3,806
	<u>39,743</u>	<u>304</u>	<u>40,047</u>	<u>25,203</u>

8. Analysis of support costs

Support costs comprises of the following;

	2025 £	2024 £
Other office costs	<u>304</u>	<u>282</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,400</u>	<u>1,400</u>

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Trustee remuneration and expenses

No trustee received remuneration from the charity during the period (2024 - £nil).

One trustee claimed travel expenses of £64 met by the charity.

12. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>508</u>	<u>508</u>
Depreciation		
At 1 April 2024 and 31 March 2025	<u>508</u>	<u>508</u>
Carrying amount		
At 31 March 2025	<u>—</u>	<u>—</u>
At 31 March 2024	<u>—</u>	<u>—</u>

13. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>720</u>	<u>720</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>2,808</u>	2,626
Accruals and deferred income	<u>1,400</u>	1,400
	<u>4,208</u>	<u>4,026</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>16,607</u>	<u>37,655</u>	<u>(40,047)</u>	<u>14,215</u>
	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>17,308</u>	<u>16,575</u>	<u>(17,276)</u>	<u>16,607</u>

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 20 25 £
British Council	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 20 24 £
British Council	7,927	—	(7,927)	—
	<u>7,927</u>	<u>—</u>	<u>(7,927)</u>	<u>—</u>

British Council fund

Allows member organisations to undertake professional development opportunities in the form of a work placement or job shadowing/observation period abroad in an enterprise or other vocational, education and training (VET) organisation.

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	18,423	18,423
Creditors less than 1 year	(4,208)	(4,208)
Net assets	<u>14,215</u>	<u>14,215</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	20,633	20,633
Creditors less than 1 year	(4,026)	(4,026)
Net assets	<u>16,607</u>	<u>16,607</u>

17. Related parties

Wilson's Solicitors act as secretary to the charity. During the year Wilson's Solicitors charged the charity £367 (2024 - £720) for secretarial and other legal expenses.

EUROPARC ATLANTIC ISLES

England & Wales - Charity number 1114189

Accounts

COMPANY REGISTRATION NUMBER: 5750588
CHARITY REGISTRATION NUMBER: 1114189

**Europarc Atlantic Isles
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

ELLIOTT BUNKER LIMITED

Chartered accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Europarc Atlantic Isles
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Europarc Atlantic Isles
Charity registration number	1114189
Company registration number	5750588
Principal office and registered office	Alexandra House St Johns Street Salisbury Wiltshire SP1 2SB

The trustees

Martin Beaton Independent Member (Finance Director) (Retired 1 April 2022)
 Timothy Duckmanton – Lake District National Park (Chair)
 Christopher Dean
 Peak District National Park
 Kenneth Auld
 Loch Lomond & Trossachs National Park
 David Butterworth
 Yorkshire Dales National Park
 Joanna Swiers National Parks England
 Paul Thompson Forestry Commission
 Professor Lois Mansfield
 University Cumbria
 Helen Pye Snowdonia National Park
 Catherine Hopley Forest of Bowland AONB
 Anna Pollard Solway Coast AONB

Company secretary	Wilson's Solicitors LLP
Independent examiner	Nick Michael 61 Macrae Road Ham Green Bristol BS20 0DD

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Formal meetings of the directors were held by teleconference on 7th July 2022, and 17th November 2022 as face-to-face meetings and 24th September 2022, and 16th March 2023 online,

Europarc Atlantic Isles is a registered charity, number 1114189, governed by the Charities Act 2006. The charity was incorporated as a company limited by guarantee on the 21st of March 2006, with company number 5750588. The constitutional documents are the memorandum and articles of association.

The Trustees of the Charity are also Directors of the Company. The board of Trustees keep both the skills requirement and the geographical representation for the board under review. In the event that a trustee retires, or additional trustees are required, the board considers the recruitment of new trustees.

When recruiting new trustees, the board looks for individuals with skills and experience which are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Directors.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives for the year. The public benefit has been met through the achievements and activities as outlined below.

Objectives and activities

In 2022-23 part of EAI's programme of work continued with the majority of events online. EAI continued to maintain high audience numbers utilising our services, although reduced slightly from the previous year. EAI's activities were aimed at strengthening the protected area network within the four countries of the United Kingdom and Ireland by maintaining and expanding the membership of the section and providing a range of learning and development opportunities. It played an active role as a section within the life of the EUROPARC Federation

Achievements and performance

1 - PROJECT ACTIVITIES

Protected Areas Learning Programme

EAI's Trustees and Development Adviser again worked on the development of the organisation's Protected Areas Learning Programme to bring together the different aspects of its work for the benefit of protected landscapes across the UK and Ireland. EAI's Erasmus + funding came to its completions with a flurry of activity with fully funded learning placement study tours to Sweden, Germany, Ireland and enabling a group of young people to attend the Europarc Conference in Austria. A group of individuals and young people returned energised, highly motivated, and full of creative new ideas and have become good Ambassadors for EAI.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

EAI continued with its expanded programme of webinars, by providing a diverse range of subject matters and supporting peoples learning. The Nordic Baltic Section and EAI continued with a joint programme of webinars.

Webinars were held on:

Webinar

- Creative ways of engaging with visitors in Protected Landscapes
- Low Carbon Lake District
- Airborne LiDAR use in peatland restoration
- Moorlife 2020
- Inventive Communications
- Exploring the need to diversify the protected Landscapes workforce and governance

Nordic Baltic joint event

- Taking a look at Volunteering
- Social Impact
- Corporate Partnerships

Members event

- Restore – Nature
- Reconnect – People
- Rethink – Economy

The webinars have reached an audience of over 1300 people through direct attendance or subsequent views after the event.

EAI also enabled its members and others to access the Europarc Federation webinars.

2 - COMMUNICATIONS

News and Information

EAI published twelve E-News bulletins between April 2022 and March 2023 to inform members on projects, policy updates and news from across UK, EU and European networks. Our Twitter account @EFAtlanticIsles, which is linked to the EAI website, continued to be important for communicating information in a timely fashion.

A Comms strategy was developed with the creation of a LinkedIn site and a more active twitter and LinkedIn posting.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

3 – MEMBERS

EAI continued to engage and recruit members who participated in members events and contributed to webinars. In 2022/23 the membership to 51 members with several members unable to pay in this year.

4 - ACTIVE ROLE IN THE LIFE OF THE FEDERATION

EAI continued its good links to our partner organisations within the wider Europarc Federation online and participated in both the conferences organised in 2022. This was achieved through EAI's development adviser and chair participating in section meeting of the Europarc Federation and through EAI's Development Adviser contributing to a Europe-wide discussion organised by the Federation and being part of developing the new partnership agreement. More EAI board members were able to attend the conference in Austria.

5 - DEVELOPING THE ORGANISATION

EAI's main priority in 2022/23 was to develop a new strategy that related back to the wider Europarc Federation Strategy. EAI particularly focused on involving and working with key partners and agencies to ensure that the training, information, and networking services provided remain relevant, valued, and funded. It is hoped that this in turn will continue to generate funds sufficient to ensure the sustainability of the organisation in the future.

A further priority was to maintain the membership by the development of the organisation online webinar activities to support members needs and to ensure EAI's financial viability in the longer term. The development of a new Strategy for the section has been postponed due the uncertainties of the Covid 19 pandemic but it was felt appropriate to move forward with a new Strategy developed by the board.

6 - DEVELOPMENT ADVISER

Anita Prosser continued in the role of Development Adviser and has spent the year continuing to deliver the products of EAI and ensuring that the correct administration and governance was in place for the organisation to grow in the future, as well as supporting the board.

Financial review

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets. Given the nature of the charity's funding, largely by grants, the Trustees believe that the charity's free reserves should be approximately three months' wages and core payments, which equates to £15,000. At the year-end the Archive's free reserves were £15,078.

Treasurer and Book Keeping Services

The treasurer for 2022-23 was Kenny Auld. Book-keeping was carried out by the Development Advisor.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 29 November 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Tim Duckmanton', written in a cursive style.

Tim Duckmanton Lake District National Park (Chair)
Trustee

Europarc Atlantic Isles

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Europarc Atlantic Isles

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Europarc Atlantic Isles ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Nick Michael
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

29 November 2023

Europarc Atlantic Isles

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	–	–	–	11,100
Other activities	6	29,242	–	29,242	22,184
Total income		<u>29,242</u>	<u>–</u>	<u>29,242</u>	<u>33,284</u>
Expenditure					
Expenditure on charitable activities	7,8	24,261	22,409	46,670	32,988
Total expenditure		<u>24,261</u>	<u>22,409</u>	<u>46,670</u>	<u>32,988</u>
Net (expenditure)/income and net movement in funds					
		<u>4,981</u>	<u>(22,409)</u>	<u>(17,428)</u>	<u>296</u>
Reconciliation of funds					
Total funds brought forward		12,327	30,336	42,663	42,367
Total funds carried forward		<u>17,308</u>	<u>7,927</u>	<u>25,235</u>	<u>42,663</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Europarc Atlantic Isles
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	14	367	367
Cash at bank and in hand		27,568	46,442
		<u>27,935</u>	<u>46,809</u>
Creditors: amounts falling due within one year	15	2,700	4,146
Net current assets		<u>25,235</u>	<u>42,663</u>
Total assets less current liabilities		<u>25,235</u>	<u>42,663</u>
Net assets		<u>25,235</u>	<u>42,663</u>
Funds of the charity			
Restricted funds		7,927	30,336
Unrestricted funds		<u>17,308</u>	<u>12,327</u>
Total charity funds	16	<u>25,235</u>	<u>42,663</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 November 2023, and are signed on behalf of the board by:



Tim Duckmanton Lake District National Park (Chair)
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra House, St Johns Street, Salisbury, Wiltshire, SP1 2SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements and estimates to note.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects and which have not been designated for other purposes.

Incoming resources in the form of grants and donations are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor.

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. Irrecoverable VAT is written off in the SOFA as incurred.

Tangible assets

All fixed assets over £1,000 are capitalised and initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | |
|-----------|------------------------|
| Equipment | - 33% reducing balance |
|-----------|------------------------|

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Under the terms of the company's Memorandum and Articles every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of debts and liabilities of the company contracted before he or she ceased to be a member, up to a maximum of £1.00.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gifts				
Gifts in Kind	—	—	11,100	11,100

Included in Gifts in Kind is board members' volunteer time amounting to £nil (2022 - £11,100).

6. Other activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Seminar income and subscriptions	29,242	29,242	22,184	22,184

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of charitable activities	18,638	22,409	41,046
Seminar expenses	5,254	–	5,255
Support costs	369	–	369
	<u>24,261</u>	<u>22,409</u>	<u>46,670</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of charitable activities	26,152	–	26,152
Seminar expenses	6,474	–	6,474
Support costs	362	–	362
	<u>32,988</u>	<u>–</u>	<u>32,988</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Provision of charitable activities	41,046	369	41,415	26,514
Seminar expenses	5,255	–	5,255	6,474
	<u>46,301</u>	<u>369</u>	<u>46,670</u>	<u>32,988</u>

9. Analysis of support costs

Support costs comprises of the following;

	2023 £	2022 £
Other office costs	<u>362</u>	<u>748</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,380</u>	<u>1,380</u>

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Gifts in kind - volunteer/trustee time costs

The total volunteer/trustee costs and benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Value of volunteer/trustee time - all donated	–	11,100

No one received benefits of more than £60,000 during the year (2022 - Nil).

12. Trustee remuneration and expenses

No trustee received remuneration from the charity during the period (2022 - £nil).

No trustee expenses have been incurred (2022 - £Nil)

13. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2022 and 31 March 2023	<u>508</u>	<u>508</u>
Depreciation		
At 1 April 2022 and 31 March 2023	<u>508</u>	<u>508</u>
Carrying amount		
At 31 March 2023	<u>–</u>	<u>–</u>
At 31 March 2022	<u>–</u>	<u>–</u>

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>367</u>	<u>367</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,380	1,380
Accruals and deferred income	1,320	2,766
	<u>2,700</u>	<u>4,146</u>

Europarc Atlantic Isles
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 20 23 £
General funds	12,327	29,242	(24,261)	17,308

	At 1 April 2021	Income £	Expenditure £	At 31 March 20 22 £
General funds	12,031	33,284	(32,988)	12,327

Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 20 23 £
British Council	30,336	–	(22,409)	7,927

	At 1 April 2021	Income £	Expenditure £	At 31 March 20 22 £
British Council	30,336	–	–	30,336

British Council fund

Allows member organisations to undertake professional development opportunities in the form of a work placement or job shadowing/observation period abroad in an enterprise or other vocational, education and training (VET) organisation.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	20,008	7,927	27,935
Creditors less than 1 year	(2,700)	–	(2,700)
Net assets	<u>17,308</u>	<u>7,927</u>	<u>25,235</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	16,473	30,336	46,809
Creditors less than 1 year	(4,146)	–	(4,146)
Net assets	<u>12,327</u>	<u>30,336</u>	<u>42,663</u>

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

18. Related parties

Wilson's Solicitors act as secretary to the charity. During the year Wilson's Solicitors charged the charity £367 (2022 - £367) for secretarial and other legal expenses.

EUROPARC ATLANTIC ISLES

England & Wales - Charity number 1114189

Accounts

Europarc Atlantic Isles
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

ELLIOTT BUNKER LIMITED

Chartered accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Europarc Atlantic Isles
Charity registration number	1114189
Company registration number	5750588
Principal office and registered office	Alexandra House St Johns Street Salisbury Wiltshire SP1 2SB

The trustees

Martin Lane	(Retired 20 September 2021)
Independent Member	
Martin Beaton	(Retired 1 April 2022)
(Finance Director)	
Tim Venes	(Retired 17 March 2022)
Independent Member	
Kenneth Auld	
Loch Lomond & Trossachs National Park	
Christopher Dean	
Peak District National Park	
David Butterworth	
Yorkshire Dales National Park	
(Chair)	
Timothy Duckmanton	
Paul Thompson	
Joanna Swiers	
Helen Pye	
Catherine Hopley	
Anna Pollard	
Professor Lois Mansfield	

Company secretary	Wilson's Solicitors LLP
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Independent examiner	Nick Michael 61 Macrae Road Ham Green Bristol BS20 0DD
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Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Formal meetings of the directors were held by teleconference on 5th Aug 2021, 24th November 2021, 17th March 2022,

Europarc Atlantic Isles is a registered charity, number 1114189, governed by the Charities Act 2006. The charity was incorporated as a company limited by guarantee on the 21st March 2006, with company number 5750588. The constitutional documents are the memorandum and articles of association.

The Trustees of the Charity are also Directors of the Company. The board of Trustees keep both the skills requirement and the geographical representation for the board under review. In the event that a trustee retires, or additional trustees are required, the board considers the recruitment of new trustees.

When recruiting new trustees, the board looks for individuals with skills and experience which are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Directors.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives for the year. The public benefit has been met through the achievements and activities as outlined below.

Objectives and activities

In 2021-22 part of EAI's programme of work was still partially constrained by the Covid 19 pandemic, and the majority of events were still held online. EAI continued to maintain high audience numbers utilising our services, although reduced slightly from the previous year. EAI's activities were aimed at strengthening the protected area network within the four countries of the United Kingdom and Ireland by maintaining and expanding the membership of the section and providing a range of learning and development opportunities. It played an active role as a section within the life of the EUROPARC Federation.

Achievements and performance

1 - PROJECT ACTIVITIES

Protected Areas Learning Programme

EAI's Trustees and Development Adviser again worked on the development of the organisation's Protected Areas Learning Programme to bring together the different aspects of its work for the benefit of protected landscapes across the UK and Ireland. EAI's success in gaining Erasmus + funding to offer members fully funded learning placements with other protected areas across Europe was put on hold again this year because of the difficulties of travelling and demand on protected landscape staff from the increased usage of the public of protected landscapes.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

To compensate for the inability of members to travel or attend events, EAI continued with its expanded programme of webinars, by providing a diverse range of subject matters and supporting peoples learning throughout the pandemic

Webinars were held on:

Webinar

- Introduction to beavers
- Co-operative perspective on Irish Peatlands
- Profitable peatlands
- Demonstrating UAV use
- Private Sector Funding for Peatland restoration

Nordic Baltic joint event

- Taking a look at Volunteering
- Assessing social impacts
- Managing waste in Protected areas
- Impacts of COVID-19 on the desire of more of the public to access nature and the outdoors Part 2
- Impacts of COVID-19 on the desire of more of the public to access nature and the outdoors Part 1
- **Members event**
- Climate Change
- Future of Farming
- Nature Recovery
- Post Covid Debate

This year we did something new and held some joint events with our colleagues in the Nordic Baltic section which has proved to be a great success

The webinars have reached an audience of over 1600 people through direct attendance or subsequent views after the event

EAI also enabled its members and others to access the Europarc Federation webinars

2 - COMMUNICATIONS

News and Information

EAI published eighteen E-News bulletins between April 2021 and March 2022 to inform members on projects, policy updates and news from across UK, EU and European networks. Our Twitter account @EFAnticIsles, which is linked to the EAI website, continued to be important for communicating information in a timely fashion.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

3- MEMBERS

EAI continued to engage and recruit members who participated in members events and contributed to webinars. In 2021/22 the membership increased to 53 members with several members unable to pay in this year.

4- ACTIVE ROLE IN THE LIFE OF THE FEDERATION

EAI continued its good links to our partner organisations within the wider Europarc Federation online and participated in the annual conference. This was achieved through EAI's development adviser and chair participating in section meeting of the Europarc Federation and through EAI's Development Adviser contributing to a Europe-wide discussion organised by the Federation and being part of developing the new Strategy for the Federation.

5- DEVELOPING THE ORGANISATION

EAI's main priority in 2021/22 was to maintain the membership by the development of the organisation online webinar activities to support members needs and to ensure EAI's financial viability in the longer term. The development of a new Strategy for the section was postponed due the uncertainties of the Covid 19 pandemic.

EAI particularly focused on involving and working with key partners and agencies to ensure that the training, information, and networking services provided remain relevant, valued, and funded. It is hoped that this in turn will continue to generate funds sufficient to ensure the sustainability of the organisation in the future.

6- DEVELOPMENT ADVISER

Anita Prosser continued in the role of Development Adviser and has spent the year continuing to deliver the products of EAI and ensuring that the correct administration and governance was in place for the organisation to grow in the future, as well as supporting the board.

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets. Given the nature of the Charity funding and Charity Commission advice, largely by grants, the Trustees believe that the Europarc Atlantic Isles free reserves should be approximately three months' wages and core payments, which equates to £7500. At the year-end the Charities free reserves were £12,327. For 2022/23 the board decide to raise the reserve to 6 months operating costs.

Treasurer and Bookkeeping Services

The treasurer for 2021-22 was Martin Beaton. Book-keeping was carried out by the Treasurer.

Small company provisions

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption

A handwritten signature in black ink, appearing to read 'David Butterworth', with a long horizontal stroke extending to the right.

David Butterworth
National Park (Chair)
Trustee

Yorkshire Dales

Europarc Atlantic Isles

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Europarc Atlantic Isles

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Europarc Atlantic Isles ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Nick Michael
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

29 November 2022

Europarc Atlantic Isles

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,100	–	11,100	11,100
Other trading activities	6	22,184	–	22,184	17,521
Total income		<u>33,284</u>	<u>–</u>	<u>33,284</u>	<u>28,621</u>
Expenditure					
Expenditure on charitable activities	7,8	32,988	–	32,988	23,790
Total expenditure		<u>32,988</u>	<u>–</u>	<u>32,988</u>	<u>23,790</u>
Net income and net movement in funds		<u>296</u>	<u>–</u>	<u>296</u>	<u>4,831</u>
Reconciliation of funds					
Total funds brought forward		12,031	30,336	42,367	37,536
Total funds carried forward		<u>12,327</u>	<u>30,336</u>	<u>42,663</u>	<u>42,367</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Europarc Atlantic Isles

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	14	367	367
Cash at bank and in hand		46,442	43,321
		<u>46,809</u>	<u>43,688</u>
Creditors: amounts falling due within one year	15	4,146	1,321
Net current assets		<u>42,663</u>	<u>42,367</u>
Total assets less current liabilities		<u>42,663</u>	<u>42,367</u>
Net assets		<u>42,663</u>	<u>42,367</u>
Funds of the charity			
Restricted funds		30,336	30,336
Unrestricted funds		12,327	12,031
Total charity funds	16	<u>42,663</u>	<u>42,367</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 November 2022, and are signed on behalf of the board by:



Kenny Auld
Loch Lomond National Park
Trustee/Treasurer

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra House, St Johns Street, Salisbury, Wiltshire, SP1 2SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements and estimates to note.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects and which have not been designated for other purposes.

Incoming resources in the form of grants and donations are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor.

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. Irrecoverable VAT is written off in the SOFA as incurred.

Tangible assets

All fixed assets over £1,000 are capitalised and initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-----------|---|----------------------|
| Equipment | - | 33% reducing balance |
|-----------|---|----------------------|

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Under the terms of the company's Memorandum and Articles every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of debts and liabilities of the company contracted before he or she ceased to be a member, up to a maximum of £1.00.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gifts				
Gifts in Kind	11,100	11,100	11,100	11,100

Included in Gifts in Kind is board members' volunteer time amounting to £11,100 (2021 - £11,100).

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Seminar income and subscriptions	22,184	22,184	17,521	17,521

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Provision of charitable activities	26,152	26,152	20,701	20,701
Seminar expenses	6,474	6,474	2,341	2,341
Support costs	362	362	748	748
	<u>32,988</u>	<u>32,988</u>	<u>23,790</u>	<u>23,790</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of charitable activities	26,152	362	26,514	21,449
Seminar expenses	6,474	—	6,474	2,341
	<u>32,626</u>	<u>362</u>	<u>32,988</u>	<u>23,790</u>

9. Analysis of support costs

Support costs comprises of the following;

	2022 £	2021 £
Other office costs	<u>362</u>	<u>748</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,380</u>	<u>1,380</u>

11. Gifts in kind - volunteer/trustee time costs

The total volunteer/trustee costs and benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Value of volunteer/trustee time - all donated	11,100	11,100

The average head count of volunteers who supplied their time during the year was 13 (2020 - 8). No one received benefits of more than £60,000 during the year (2020 - Nil).

12. Trustee remuneration and expenses

No trustee received remuneration from the charity during the period (2021 - £nil).

No trustee expenses have been incurred (2021 - £Nil)

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2021 and 31 March 2022	<u>508</u>	<u>508</u>
Depreciation		
At 1 April 2021 and 31 March 2022	<u>508</u>	<u>508</u>
Carrying amount		
At 31 March 2022	<u>—</u>	<u>—</u>
At 31 March 2021	<u>—</u>	<u>—</u>

14. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>367</u>	<u>367</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,380	—
Accruals and deferred income	<u>2,766</u>	<u>1,321</u>
	<u>4,146</u>	<u>1,321</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>12,031</u>	<u>33,284</u>	<u>(32,988)</u>	<u>12,327</u>
	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>7,200</u>	<u>28,621</u>	<u>(23,790)</u>	<u>12,031</u>

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
British Council	30,336	–	–	30,336
	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
British Council	30,336	–	–	30,336

British Council fund

Allows member organisations to undertake professional development opportunities in the form of a work placement or job shadowing/observation period abroad in an enterprise or other vocational, education and training (VET) organisation.

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	16,473	30,336	46,809
Creditors less than 1 year	(4,146)	–	(4,146)
Net assets	12,327	30,336	42,663
	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	13,352	30,336	43,688
Creditors less than 1 year	(1,321)	–	(1,321)
Net assets	12,031	30,336	42,367

18. Related parties

Wilson's Solicitors act as secretary to the charity. During the year Wilson's Solicitors charged the charity £367 (2021 - £367) for secretarial and other legal expenses.

Europarc Atlantic Isles
Company Limited by Guarantee
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Europarc Atlantic Isles**Company Limited by Guarantee****Detailed Statement of Financial Activities****Year ended 31 March 2022**

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Gifts in Kind	<u>11,100</u>	<u>11,100</u>
Other trading activities		
Seminar income and subscriptions	<u>22,184</u>	<u>17,521</u>
Total income	<u><u>33,284</u></u>	<u><u>28,621</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,474	2,341
Wages and salaries	11,100	11,100
Legal and professional fees	1,747	1,747
Other office costs	362	748
Development adviser fees	<u>13,305</u>	<u>7,854</u>
	<u>32,988</u>	<u>23,790</u>
Total expenditure	<u><u>32,988</u></u>	<u><u>23,790</u></u>
Net income	<u><u>296</u></u>	<u><u>4,831</u></u>

EUROPARC ATLANTIC ISLES

England & Wales - Charity number 1114189

Accounts

Europarc Atlantic Isles
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

ELLIOTT BUNKER LIMITED

Chartered accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Europarc Atlantic Isles**Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report) *(continued)*****Year ended 31 March 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Europarc Atlantic Isles
Charity registration number	1114189
Company registration number	5750588
Principal office and registered office	Alexandra House St Johns Street Salisbury Wiltshire SP1 2SB

The trustees

David Butterworth	Yorkshire Dales National Park (Chair)
Martin Lane	Independent member
Martin Beaton	Independent Member (Finance Director)
Kenny Auld	Loch Lomond & Trossachs National Park
Richard Tyler	Brecon Beacons National Park (resigned July 2020)
Tim Venes	Independent Member
Lynn Crowe	Sheffield Hallam University (resigned September 2020)
Chris Dean	Peak District National Park
Tim Duckmanton	Lake District National Park
Anna Pollard	Solway Coast AONB
Cathy Hopley	Forest of Bowland AONB
Joanna Swiers	Independent
Paul Thompson	North York Moors National Park
Helen Pye	Snowdonia National Park
Lois Mansfield	University of Cumbria (From February 2021)

Company secretary Wilsons Solicitors LLP

Independent examiner Nick Michael
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Formal meetings of the directors were held by teleconference on 8th July 2020, 22nd September 2020, 10th December 2020, 16th March 2021,

Europarc Atlantic Isles is a registered charity, number 1114189, governed by the Charities Act 2006. The charity was incorporated as a company limited by guarantee on the 21st March 2006, with company number 5750588. The constitutional documents are the memorandum and articles of association.

The Trustees of the Charity are also Directors of the Company. The board of Trustees keep both the skills requirement and the geographical representation for the board under review and this year actively sort new board members. In the event that a trustee retires, or additional trustees are required, the board considers the recruitment of new trustees.

When recruiting new trustees, the board looks for individuals with skills and experience which are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Directors.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives for the year. The public benefit has been met through the achievements and activities as outlined below.

Objectives and activities

In 2020-21 part of EAI's programme of work was constrained by the Covid 19 pandemic, however the pandemic also created a broader audience utilising the services of EAI. EAI's activities were aimed at strengthening the protected area network within the four countries of the United Kingdom and Ireland by maintaining and expanding the membership of the section and providing a range of learning and development opportunities. It played an active role as a section within the life of the EUROPARC Federation.

Achievements and performance

1 - PROJECT ACTIVITIES

Protected Areas Learning Programme

EAI's Trustees and Development Adviser again worked on the development of the organisation's Protected Areas Learning Programme to bring together the different aspects of its work for the benefit of protected landscapes. EAI success in gaining Erasmus + funding to offer members fully funded learning placements with other protected areas across Europe was put on hold and we were able to access an extension for the project for another year.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

A planned members day in Northumbria had to be cancelled.

To compensate for the inability of members to travel or attend events, EAI expanded its programme of webinars, and its audience, by providing a diverse range of subject matters and supporting peoples learning throughout the pandemic

Webinars were held on:

- Private sector funding for Peatland restoration
- Defra Glover update
- Making Space for Nature 10 years on
- Peat projects and Peatland code update
- Heritage of Peatlands
- Seascape Sensitivity and Visual Buffers: Latest Approaches and Guidance Part 1: Visual buffers
- Part 2 – Seascape character sensitivity
- Building Blocks Peat Gulley's Part 1
- Building Blocks Peat Gulley's Part 2
- Pennine PeatLIFE Restoration Work Review
- Stage Zero river restoration approach, design and applications taken from Oregon into a UK river context of Honlicote Estate
- The Roles of Different Sphagnum Species in Bogs

The webinars have reached an audience of over 4500 people through direct attendance or subsequent views after the event

EAI also enabled its members and others to access the Europarc Federation webinars

2 - COMMUNICATIONS

News and Information

EAI published eighteen E-News bulletins between April 2020 and March 2021 to inform members on projects, policy updates and news from across UK, EU and European networks. Our Twitter account @EFAtlanticIsles, which is linked to the EAI website, continued to be important for communicating information in a timely fashion.

3- MEMBERS

EAI continued to engage and recruit members who participated in members events and contributed to webinars. In 2020 the membership increased to 50 members with several members unable to pay in this year.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

4- ACTIVE ROLE IN THE LIFE OF THE FEDERATION

EAI continued its good links to our partner organisations within the wider Europarc Federation online and participated in the annual conference. This was achieved through EAI's development adviser and chair participating in section meeting of the Europarc Federation and through EAI's Development Adviser contributing to a Europe-wide discussion organised by the Federation and being part of developing the new Strategy for the Federation.

5- DEVELOPING THE ORGANISATION

EAI's main priority in 2020/21 was to maintain the membership by the development of the organisation online webinar activities to support members needs and to ensure EAI's financial viability in the longer term. The development of a new Strategy for the section was postponed due the uncertainties of the Covid 19 pandemic.

EAI particularly focused on involving and working with key partners and agencies to ensure that the training, information, and networking services provided remain relevant, valued, and funded. It is hoped that this in turn will continue to generate funds sufficient to ensure the sustainability of the organisation in the future.

6- DEVELOPMENT ADVISER

Anita Prosser continued in the role of Development Adviser and has spent the year continuing to deliver the products of EAI and ensuring that the correct administration and governance was in place for the organisation to grow in the future, as well as supporting the board.

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets. Given the nature of the Charity funding and Charity Commission advice, largely by grants, the Trustees believe that the Europarc Atlantic Isles free reserves should be approximately three months' wages and core payments, which equates to £7500. At the year-end the Charities free reserves were £12,031. For 2022/23 the board decide to raise the reserve to 6 months operating costs.

Treasurer and Bookkeeping Services

The treasurer for 2020-21 was Martin Beaton. Book-keeping was carried out by the Treasurer.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Europarc Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

The trustees' annual report was approved on 24th November 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'M Beaton', with a horizontal line extending from the end of the signature.

Martin Beaton Independent Member (Finance Director)
Trustee

Europarc Atlantic Isles

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Europarc Atlantic Isles

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Europarc Atlantic Isles ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Nick Michael
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

19 November 2021

Europarc Atlantic Isles

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments	Note				
Donations and legacies	5	11,100	–	11,100	49,516
Other trading activities	6	17,521	–	17,521	8,860
Total income		<u>28,621</u>	<u>–</u>	<u>28,621</u>	<u>58,376</u>
Expenditure					
Expenditure on charitable activities	7,8	23,790	–	23,790	37,672
Total expenditure		<u>23,790</u>	<u>–</u>	<u>23,790</u>	<u>37,672</u>
Net income and net movement in funds		<u>4,831</u>	<u>–</u>	<u>4,831</u>	<u>20,704</u>
Reconciliation of funds					
Total funds brought forward		7,200	30,336	37,536	16,832
Total funds carried forward		<u>12,031</u>	<u>30,336</u>	<u>42,367</u>	<u>37,536</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Europarc Atlantic Isles
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	14	367	367
Cash at bank and in hand		43,321	38,490
		<u>43,688</u>	<u>38,857</u>
Creditors: amounts falling due within one year	15	1,321	1,321
Net current assets		<u>42,367</u>	<u>37,536</u>
Total assets less current liabilities		<u>42,367</u>	<u>37,536</u>
Net assets		<u>42,367</u>	<u>37,536</u>
Funds of the charity			
Restricted funds		30,336	30,336
Unrestricted funds		12,031	7,200
Total charity funds	16	<u>42,367</u>	<u>37,536</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 November 2021, and are signed on behalf of the board by:



Martin Beaton Independent Member (Finance Director)
Trustee

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra House, St Johns Street, Salisbury, Wiltshire, SP1 2SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements and estimates to note.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects and which have not been designated for other purposes.

Incoming resources in the form of grants and donations are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor.

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. Irrecoverable VAT is written off in the SOFA as incurred.

Tangible assets

All fixed assets over £1,000 are capitalised and initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-----------|---|----------------------|
| Equipment | - | 33% reducing balance |
|-----------|---|----------------------|

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Under the terms of the company's Memorandum and Articles every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of debts and liabilities of the company contracted before he or she ceased to be a member, up to a maximum of £1.00.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Gifts			
Gifts in Kind	11,100	–	11,100
Sponsorship			
British Council	–	–	–
	<u>11,100</u>	<u>–</u>	<u>11,100</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Gifts			
Gifts in Kind	11,100	–	11,100
Sponsorship			
British Council	–	38,416	38,416
	<u>11,100</u>	<u>38,416</u>	<u>49,516</u>

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

Included in Gifts in Kind is board members' volunteer time amounting to £11,100 (2020 - £11,100).

6. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Seminar income and subscriptions	17,521	17,521	8,860	8,860

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Provision of charitable activities	20,701	–	20,701
Seminar expenses	2,341	–	2,341
Support costs	748	–	748
	<u>23,790</u>	<u>–</u>	<u>23,790</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Provision of charitable activities	22,559	9,834	32,392
Seminar expenses	889	–	890
Support costs	4,390	–	4,390
	<u>27,838</u>	<u>9,834</u>	<u>37,672</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Provision of charitable activities	20,701	748	21,449	36,782
Seminar expenses	2,341	–	2,341	890
	<u>23,042</u>	<u>748</u>	<u>23,790</u>	<u>37,672</u>

9. Analysis of support costs

Support costs comprises of the following;

	2021	2020
	£	£
Other office costs	748	2,285
Conference & meeting costs	–	2,105
	<u>748</u>	<u>4,390</u>

Europarc Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,380</u>	<u>1,368</u>

11. Gifts in kind - volunteer/trustee time costs

The total volunteer/trustee costs and benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Value of volunteer/trustee time - all donated	<u>11,100</u>	<u>11,100</u>

The average head count of volunteers who supplied their time during the year was 13 (2020 - 8). No one received benefits of more than £60,000 during the year (2020 - Nil).

12. Trustee remuneration and expenses

No trustee received remuneration from the charity during the period (2020 - £nil).

During the year no trustee (2020 - 2 trustee) were reimbursed (2020 - £446) for travel and subsistence expenses.

13. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2020 and 31 March 2021	<u>508</u>	<u>508</u>
Depreciation		
At 1 April 2020 and 31 March 2021	<u>508</u>	<u>508</u>
Carrying amount		
At 31 March 2021	<u>—</u>	<u>—</u>
At 31 March 2020	<u>—</u>	<u>—</u>

14. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>367</u>	<u>367</u>

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>1,321</u>	<u>1,321</u>

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Year ended 31 March 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	7,200	28,621	(23,790)	12,031

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	15,078	19,960	(27,838)	7,200

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
British Council	30,336	—	—	30,336

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
British Council	1,754	38,416	(9,834)	30,336

British Council fund

Allows member organisations to undertake professional development opportunities in the form of a work placement or job shadowing/observation period abroad in an enterprise or other vocational, education and training (VET) organisation.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	13,352	30,336	43,688
Creditors less than 1 year	(1,321)	—	(1,321)
Net assets	<u>12,031</u>	<u>30,336</u>	<u>42,367</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	8,521	30,336	38,857
Creditors less than 1 year	(1,321)	—	(1,321)
Net assets	<u>7,200</u>	<u>30,336</u>	<u>37,536</u>

Europarc Atlantic Isles**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2021**

18. Related parties

Wilson's Solicitors act as secretary to the charity. During the year Wilson's Solicitors charged the charity £367 (2020 - £734) for secretarial and other legal expenses.