

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 Independent Member (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 Wilsons Solicitors LLP

Independent examiner Nick Michael
61 Macrae Road
Ham Green
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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 @EFAAtlanticIsles, 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 'D. 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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
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	362	748

10. Independent examination fees

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

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	<u>1,380</u>	—
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
	<u>30,336</u>	<u>—</u>	<u>—</u>	<u>30,336</u>
	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
British Council	30,336	—	—	30,336
	<u>30,336</u>	<u>—</u>	<u>—</u>	<u>30,336</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.

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	<u>12,327</u>	<u>30,336</u>	<u>42,663</u>
	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>

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	11,100	11,100
Other trading activities		
Seminar income and subscriptions	22,184	17,521
Total income	33,284	28,621
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	13,305	7,854
	32,988	23,790
Total expenditure	32,988	23,790
Net income	296	4,831