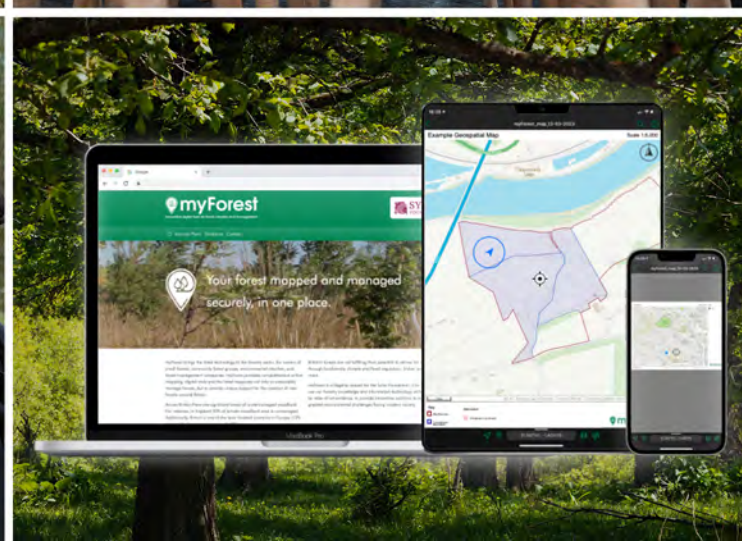




2024

Trustees' Report and Accounts



Sylva Foundation is a national charity working for a society that lives in harmony with nature, focusing on the stewardship of our forests and the utility of home-grown timber. It provides solutions to meet significant environmental challenges by innovating, collaborating, training, and advocating.



Contents

TRUSTEES’ REPORT2

ACHIEVEMENTS, CHALLENGES AND FUTURE PLANS.....7

FINANCIAL REVIEW 11

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF SYLVA FOUNDATION 14

STATEMENT OF FINANCIAL ACTIVITIES..... 15

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2024..... 16

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024 17

NOTES TO THE FINANCIAL STATEMENTS 18

HOW YOU CAN HELP SYLVA FOUNDATION 29

ACKNOWLEDGEMENTS 2023-24..... 30

Left: a community lunch at the Sylva Wood Centre, during which Sylva staff, wood community businesses, students and visitors enjoy time together.

Front cover images (top left to bottom right): Woodworking and Gender Seminar 2023; Portraits of the Wood Community; Using innovative technology in the woods (Image credit: Evolving Forests); Hosting a visit from Ercol Ltd.; Professional Course students 2023; Discussion between delegates during our Woodworking and Gender Seminar 2023; Sylva’s myForest platform; the Sylva Wood Centre from the air in Summer 2023.

Trustees' Report

Reference and administrative details of the charity, its advisers and trustees.

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 2024.

Sylva Foundation is an environmental and forestry charity founded in 2009. The charity is active across Britain, with its headquarters in Oxfordshire.

Registration

Charity registered in England and Wales (1128516), and in Scotland (SC041892).

Charitable Company registration number 6589157.

Registered office

Sylva Wood Centre
Little Wittenham Road
Long Wittenham
Oxfordshire
OX14 4QT

Principal professional advisors

Banking

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Unity Bank Ltd
4 Brindley Place
Birmingham
B1 2JB

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge
TN9 1BE

Insurance Brokers

NFU Mutual
Views Farm Barns
Windmill Hill
Great Milton
Oxfordshire
OX44 4NW

Independent Examiner

Ajay Bahl
Wenn Townsend Chartered Accountants
30 St Giles'
Oxford
OX1 3LE

Trustee Board and Staff

Patrons

Lady Audrey Wood OBE
Sir Martin Wood FRS (1927-2021)

Trustees

Sarah Taylor (Chair)
Dr Mary Barkham
Dr Robin Buxton
Lucius Cary OBE
Luke Hughes (resigned November 2023)
Dr James Morison
Jim Waterson

Staff

Chief Executive

Dr Gabriel Hemery FICFor CEnv

Director of Operations

Paul Orsi MICFor

Other Staff members

Andrew Clark	Head of Forestry
Christine Howard	Operations Administrator
George Dennison	myForest Manager (leaver)
Gwyneth Bradbury	Web Developer
Joseph Bray	Head of Wood School
Lucie Henwood	Finance Manager
Oliver Price	Web Developer
Phillip Gullam	Senior Tutor
Richard Pigott	Head of Web Development

Advisors and Associates

Shems Hady-Nassar	Communications
Dr Philip Koomen	Furniture & Wood
Dr Gill Petrokofsky	Science
Alistair Yeomans	Scotland Representative



Some of the Sylva team on a site visit, winter 2023. Left to right: Gwyneth Bradbury, Richard Pigott, Paul Orsi, Oliver Price, George Dennison, Joseph Bray.

Structure, Governance and Management

Legal Structure

Sylva Foundation ('Sylva' or 'the charity') is a charity registered in England and Wales 1128516 and in Scotland SC041892, and a charitable company limited by guarantee 06589157. The company (a private company not having a share capital) was established under a Memorandum of Association (dated 11th March 2009, updated by Special Resolution 28th March 2013).

The governing body of the charity is the Trustee Board ('the board'). Up to ten trustees may be appointed to the board. During 2023-24, one trustee retired.

The day-to-day management of the charity is delegated by the Trustee Board to the Chief Executive and carried out by members of staff.

The charity's registered address is in Oxfordshire, and this is its sole headquarters. Sylva's activities extend across Britain, and occasionally internationally.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with FRS102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland. The law applicable to charities in England, Wales, and Scotland requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the group for that period. In preparing these financial statements, the charity trustees are required to:

- select suitable accounting policies and to apply them consistently;
- observe the methods and principles in the Charities Statements of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The charity trustees are responsible for keeping adequate accounting records that:

- are sufficient to show and explain the charity's transactions;
- disclose with reasonable accuracy at any time the financial position of the charity; and,
- ensure that the financial statements comply with the reporting and legal regulations and the provisions of the charity's constitution as set out in the Articles of Association and Memorandum of Association.

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

Policies and Procedures

The charity has a range of policies and procedures, which are renewed at the end of each financial year or more frequently as required, with a rolling programme of consideration by trustees. Currently these include:

- anti-bribery policy
- concerns and complaints procedure
- data protection and terms (including GDPR)
- environmental and sustainability policy
- equality, diversity and inclusion policy
- financial policies
- grievance procedure
- health & safety policy
- information security policy
- mental health and wellbeing policy
- parental leave policy
- privacy policies and notices
- reserves policy
- safeguarding policy
- sexual harassment policy
- sickness and absence policy
- no-smoking policy
- terms of supply
- travel policy
- volunteer procedures
- whistleblowing policy

Risk Management

The charity trustees are responsible for identifying and managing the major risks facing the charity. Risk management is well-established and is considered in every aspect of our work.

We maintain a Risk Register which provides a comprehensive view of the following areas of risk:

- financial risks, including contingency plans to deal with insufficient income;
- operational risks, including loss of key personnel, and data management;
- reputational risks, including failure of a project, maintaining high standards in the management of the charity's estate;
- external environment, including environmental change (e.g. pests, diseases);
- governance, including ensuring trustee experience and skills, fraud; and
- health and safety, for staff and visitors.

The Risk Register is scrutinised annually by the Trustee Board. Following a review in March 2024, the charity trustees confirm that they are satisfied with such arrangements and identified a number of strategic risks which are explained in *Achievements, Challenges and Future Plans*.

Fundraising Activities

Our work nurturing a wood culture and growing a future is only possible because of the support of donors, funders, and other partners who contribute vital funding. Sylva Foundation is registered with the

Fundraising Regulator. Alongside our own high standards in fundraising, we follow its Codes of Practice.



A Sylva Friend and volunteer helping with juice making during Apple Day, run with the local community.

Volunteers

We received highly valuable assistance from volunteers, without whom our work would be much reduced. During the year we continued to benefit particularly from volunteers with professional skills, notably in legal matters, and in communications and marketing.

Our local community near the Sylva Wood Centre is very supportive of our activities, including the annual Artweeks exhibition, taking an active role in supporting our community woodland and orchard. We welcome volunteer conservation work parties onto our estate.

We always welcome enquiries from potential volunteers. Please contact us direct or visit our website:

sylva.org.uk/volunteer

Objectives, Activities and Public benefit

The charity's objects are set out in the company's memorandum of association. These are **to promote the conservation of the environment for the public benefit consistent with sustainable development principles** by:

- I. promoting and conducting research for the public benefit about effective sustainable forest management and the dissemination of the useful results of such research;
- II. advancing education for the public benefit in the theory and practice of sustainable forest management;
- III. supporting the development and application of sustainable forest management for the public benefit;
- IV. advancing education and business enterprise in the design and production of home-grown wood products for the public benefit.

The charity's trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities which are described in the section *Achievements, Challenges and Future plans*. Sylva Foundation has a range of activities for achieving these objectives and its public benefit, combining them to best effect. For the purposes of preparing Sylva's accounts, these activities are grouped under the following main headings:

- innovating;
- collaborating;
- training;
- advocacy.

Our Vision

Our vision is for a society that cares for nature while living in harmony with it. We envisage a wood culture where people understand and promote the good stewardship of woodlands and are mindful of their utility, while being conscious of their fragility. Future society will recognise the creative and productive value of forest products which can be derived from growing well-managed forests, and at the same time enhance their wider benefits for people and for nature. This will help result in a halt in the loss of biodiversity, a reduction in climate change, and a human society that can sustain itself. Our actions today will be tangible in the love and respect that future generations afford our trees and forests.

Our Mission

- To use our forestry knowledge and information technology skills, supported by state-of-art evidence, to provide innovative solutions to some of the greatest environmental challenges facing modern society.
- To work extensively and selflessly with others, recognising that collaboration is necessary to overcome the challenges of halting biodiversity loss and reducing climate change, while supporting the transition to a sustainable human society.
- To deliver the training and education necessary to support the transformation of society, focussing on the stewardship of our forests and the utility of home-grown timber.
- To undertake advocacy to inspire one another, raise awareness, and endow people with

knowledge, passion, and the shared ambition for a better and more sustainable society.

Impact

Sylva Foundation undertakes to regularly publish an Impact Report, highlighting its activities, progress, and contributions towards meeting its charitable objectives. These reports are published on our website.

Our 2023 Impact Report highlighted a wide range of public good impacts, including:

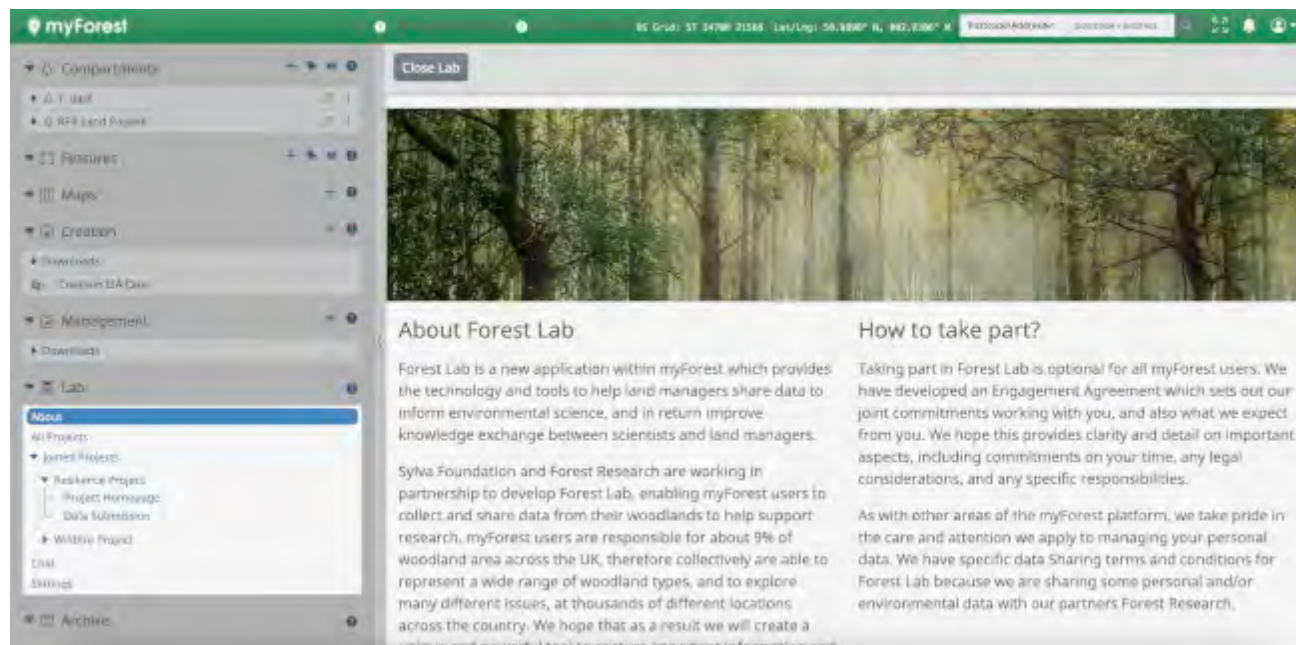
- 200,000ha of woodland mapped and detailed across the UK by myForest users;
- 10,000+ users of myForest supported in caring for their woodlands;
- 91 landowners with 3,000ha benefited from the PIES funded advice package, covering more than 400ha of existing woodland, and with 114ha of new woodland proposed;
- 15 horizon scan issues likely to affect forest management in the UK within the next 50 years were identified in research co-authored by Sylva Foundation CEO;
- 3 new projects underway with the new Forest Lab project with the aim of improving tree health and forest resilience;
- 70+ participants attended the Sylva seminar: Woodworking and Gender - What's the Story Now?
- 12 Sylva Summer School students exhibited their work at V&A museum's Susan R Weber Furniture Gallery;
- ... and more!

Achievements, Challenges and Future plans

This section highlights the achievements, challenges and future plans for activities under our four key values of **Innovating**, **Collaborating**, **Training**, and **Advocacy**.

INNOVATING

To use our forestry knowledge and information technology skills, supported by state-of-art evidence, to provide innovative solutions to some of the greatest environmental challenges facing modern society.



Development in myForest

myForest is a flagship project of Sylva Foundation, providing comprehensive online mapping, digital tools and the latest resources to support the sustainable management and creation of new forests around Britain. There are now more than 10,000 forest owners and professional agents using myForest to manage more than 200,000ha of forest. More than 4,000ha of new woodland has been design and planned using the platform.

We teamed up with Cumbria Woodlands and Evolving Forests to provide more support for our myForest users. Seamless integration with the Canopy Learning platform helps users to create Forestry Commission Woodland Management Plans.

Stewardship Science

Forest Lab is an innovative project for woodland owners and managers, developed in partnership with Forest Research and funded by Defra. Using the latest technology, Forest Lab enables myForest users to become volunteer 'stewardship scientists' by joining science projects, collaborating with researchers and sharing data to improve forest resilience, enhance forest biodiversity, and protect nature and the landscape. Forest Lab science projects have so far covered tree growth monitoring, soil and resilience, wildfire, and the monitoring of a serious tree pest.

Resilient Treescapes

Sylva continues to support Defra in exploring stakeholder behaviours under the **Resilient**

Treescapes Project. As part of a three-year Tree Health Pilot, we are assisting the government in the design and testing of new incentives and regulation to support land managers in responding to threats from pests and pathogens in England. Outcomes from this pilot will inform the design of the future Tree Health Scheme, to be rolled out through environmental land management schemes.

NatureBid

Our innovative environmental funding platform developed in partnership with the Environment Agency, **NatureBid**, continues to be successful. To date, £34M of environmental funding has been channelled through NatureBid.

EcoservR

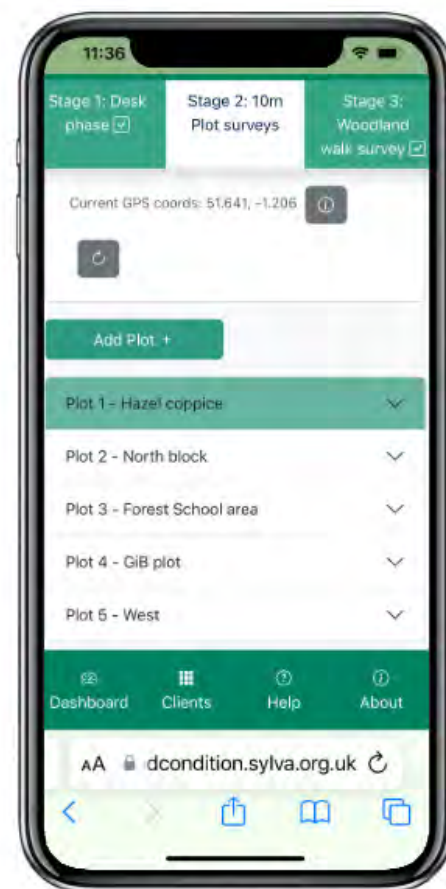
Sylva worked with Liverpool John Moores University (LJMU) to support England's Community Forests (ECF). Over the past year we have been developing a platform that allows ECF's to access data on the environmental benefits from woodland creation schemes that have been funded through the Nature for Climate Fund. We have been able to take data generated through LJMU's unique EcoservR technology and provide this directly to ECF. This will allow the ECF's to more easily report to funders as well as providing more information to promote the benefits of woodland creation to communities.

Woodland Condition Assessment app

Sylva was commissioned by Forestry Commission to develop and build a web application that would enable land managers to assess the ecological condition of a woodland. The underlying methodology had been developed the England Woodland Biodiversity Group. We collaborated with the Field Studies Council in the production of accompanying field guides. The new app also supports an assessment for use with the Statutory Biodiversity Metric used in Biodiversity Net Gain assessments.

Horizon Scanning

We supported a cross-sector horizon scanning exercise for forestry in the next 50 years. The results were published in a peer-reviewed journal. The topic which emerged as a top issue was 'catastrophic forest ecosystem collapse'. Next year we will support seminars and other activities to encourage the sector to respond.



The Woodland Condition Assessment app developed for Forestry Commission.

COLLABORATING

To work extensively and selflessly with others, recognising that collaboration is necessary to overcome the challenges of halting biodiversity loss and reducing climate change, while supporting the transition to a sustainable human society.

Sylva continued to deliver an innovative new project for Defra and the Forestry Commission (funders) known as **PIES**, standing for **protect, improve, expand, and sustain** to help with the creation and management of woodlands across England. We worked in collaboration with Forest Canopy Foundation and Grown in Britain, and with the collaboration of the Forestry Commission and the NFU.

This year our PIES project supported more than 100 farmers and other landowners to reach the first rung of the ladder on their journey towards sustainable forest management and the creation of new woodlands. With advice being provided through Forest Canopy Foundation's networks of Grown in Britain-verified Expert Providers this project has set the bar for how quality forestry advice could be provided in the future.

"PIES funding provided me with the early advice to highlight opportunities and give me a clear idea on how this could work out financially..."

Landowner, PIES support recipient

Our Chief Executive continued as Chair of the **Forestry and Climate Change Partnership (FCCP)**, composed of forestry, conservation and government organisations that have come together to reaffirm their commitment to work together to promote the importance of adapting trees, woods and forests to climate change.

This was an important year in the partnership with an agreement by government to work more formally with the group in future which will merged with another with similar interests focussed on tree health.

Funded by Forestry Commission's Woods into Management Forestry Innovation Fund the **Northwoods Innovation Programme** is providing support to woodland owners and forestry businesses across Yorkshire and the North-East of England. Sylva Foundation is playing a key role in the programme, creating new developments in myForest designed to support woodland owners. Innovations include creation of geo-spatial maps, automating woodland inventory and supporting timber sales.



Training woodland inventory in the field using novel technology developed by Sylva Foundation and partners.

We continued our collaboration with the **National Trust** is making a limited-edition range of hand-crafted wooden stools. These were designed in-house and made by Wood School students. We used Grown in Britain certified ash from the National Trust's Ebworth Estate.

TRAINING

To deliver the training and education necessary to support the transformation of society, focussing on the stewardship of our forests and the utility of home-grown timber.

Sylva Foundation continued to deliver training at the Sylva Wood School. We delivered another **Introduction to Furniture Making Course** providing an introduction to a range of furniture-making skills and experiences in a professional workshop. The course is designed for those looking for an in-depth introduction to woodworking skills or to hone existing skills, and is the perfect stepping stone to our six-month Professional Course.

"I've got a job at Benchmark Furniture as a result of the Professional Course. It was as a result of our workshop visit there - it sparked conversation, and they found a role they thought I was appropriate for. I'm really excited, since they've been on my radar for a couple of years."

Sylva Wood School Student, Professional Course

Another **Professional Course** was delivered with students achieving a good level of woodworking technical skills, an understanding of professional standards, and many hours of professional experience and competency in wood machinery. Once again, we were pleased to be able to offer **Bursaries** to some students. We also continued the **Wood School Fellowship scheme**, where a graduate can remain at a bench, with the support of our team.

In September our Director of Operations and Head of Forestry supported a **Woodland Inventory Training** event in Yorkshire. As well as teaching participants about the benefits of collecting a woodland inventory we were able to test new inventory functionality in myForest which will be launched in 2024/25.

In November, Paul Orsi, Sylva Director of Operations, and Harper Adams alumni, offered two days to deliver **undergraduate training**. As part of their Forestry Module, students are required to design a new woodland, making sure they take into account factors such as designations, soil and future climate scenarios. Paul demonstrated how myForest could help design their new woodland spatially using the mapping tool, in addition to understanding woodland creation considerations using the woodland creation plan embedded into myForest. As part of this work Sylva Foundation has provided access to paid account plans for the students while they work on their assignment.

As part of the **Multi-purpose Woodland Management** module run by the silviculturist Edward Wilson, the myForest Team delivered an online workshop for a group of 30 students at Scotland's Rural College (SRUC) in Edinburgh and Aberdeen. The workshop incorporated a series of specially recorded "how to" videos, detailing how to use myForest for planning Woodland Creation. The students used myForest to produce a poster demonstrating their understanding of the Forest Design Planning process.

ADVOCATING

To undertake advocacy to inspire one another, raise awareness, and endow people with knowledge, passion, and the shared ambition for a better and more sustainable society.

With help from volunteers, we developed the outline of a major new programme aiming to tackle gender inequality in the heritage woodworking sector. Whilst

the charity runs a successful Wood School and hosts multiple businesses at its Wood Centre in Long Wittenham we have become increasingly aware of gender inequality in the woodworking sector. We undertook research among employers in the woodworking sector which showed that among 954 employees represented in the survey, only 20% of the workforce were women, and among those working in manufacturing the percentage dipped as low as 8.5%.

Subsequently, we hosted a seminar at the Wood Centre focussing on gender inequality in the wood sector. More than 70 participants took part in a day of talks, workshops and discussions. Feedback showed that the seminar was not only a success in raising key issues and bringing together people from across the sector to discuss gender equality, but the breadth of stories and experience shared by everyone was immensely powerful.

'There really was magic in the air. We felt privileged to take part and to meet the incredible women and supporters in the room.'

Participant in the Woodworking and Gender seminar.

We aim to lever these activities to help us fundraise towards launching a new programme through which we would employ a coordinator to lead on a range of activities to promote gender equality.

We published another **Sylva Impact Report** in 2023. This edition focused on our innovations, not just in the form of products and research, but also in terms of the approaches we take and our culture. We are a small charity, but through innovation we are able to punch above our weight. We look to the latest technologies and inspiring collaborations; we develop creative ways to support the woodworking sector, and unique approaches to improving resilience to climate change.



Financial Review

This section is prepared by our trustees to offer a summary of the charity's finances, with numbered notes (shown in square brackets) referenced from the accounts, which form the following section of this report. The accounts comply with the requirements of FRS102 – The Financial Reporting Standard, applicable in the UK.

The finances of the charity are overseen by the trustees, together with senior staff. The Board oversees a Financial Strategy and an annual Financial Plan, which are reviewed at board meetings.

Reserves Policy

Sylva Foundation holds funds to be applied to support future activities in the form of a 'Critical Fund', and Restricted funds:

- The Reserve Fund is maintained to ensure that operational expenditure can be supported for at least three months, this represents funds sufficient to meet contingency exit costs. This fund was £39,780 at the end of FY 2023-24 [Note 20].
- The Reserves Policy was reviewed by trustees in March 2023 and it was agreed that a reserves target aiming for a maximum of 50% of budgeted annual expenditure remained prudent.
- Restricted funds are maintained to ensure that specific purposes intended by the donor can be met.
- Funds related to specific funded projects are also maintained as restricted and designated funds.

Introduction

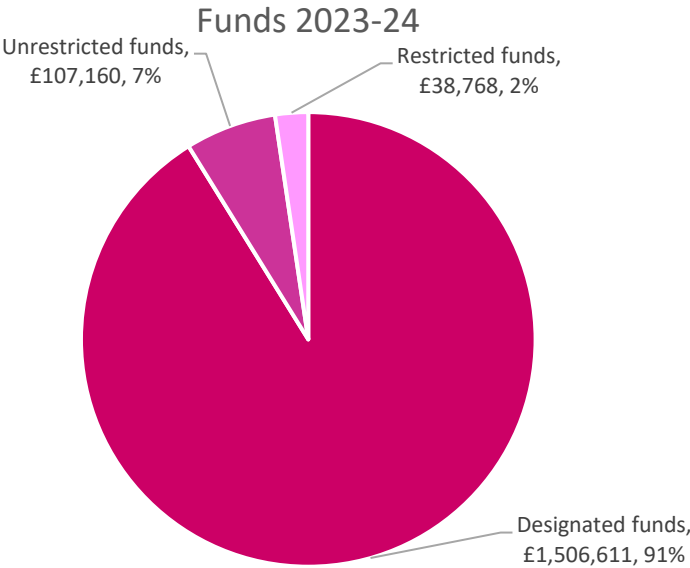
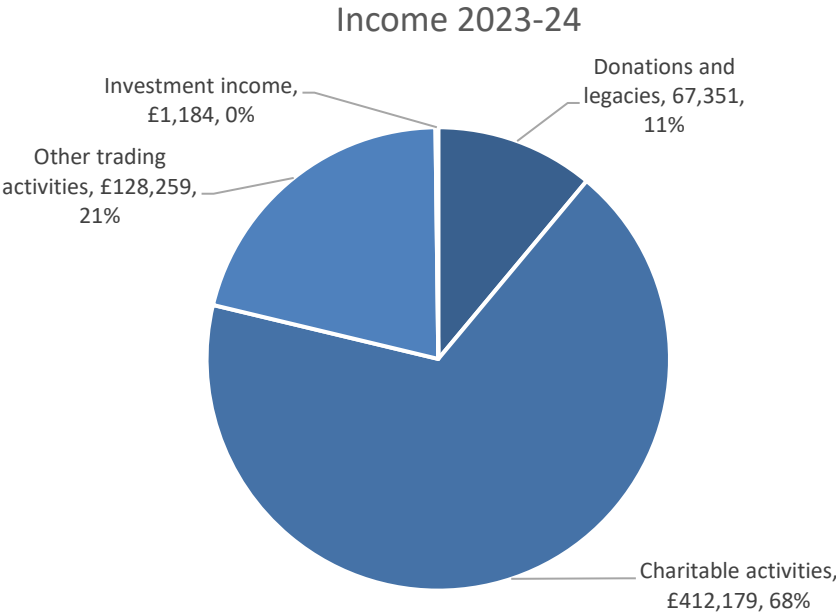
Sylva Foundation continues to operate as a transactional business, with monthly or quarterly flow of income and expenditure.

Income

Income (£608,973) was increased compared to the previous financial year (£554,258) [Statement of Financial Activities].

Income was derived from several sources including:

- £67,351 or 11% of total income was received in donations, 0% of which were restricted in their application [Note 5].
- Incoming resources from charitable activities was £412,179 or 68% [Note 6]. This income consisted of £75,420 from the sale of goods and services; £130,711 of performance-related grants; and £206,048 of contractual payments for work.
- Other trading activities totalled £128,259 or 23%, the majority (54%) of which was rental income from the Sylva Wood Centre [Note 7].
- Bank interest totalled £1,184 representing less than 1% of total income [Note 8].



During 2023-24 the value of fixed assets (after depreciation) were £1,520,993 [Note 16].

Restricted Funds

Total Restricted Funds were £38,768 [Note 20]. Restricted Funds are derived from donations and grants with specific conditions attached, and these are accounted for separately in our operational accounts.

Designated Funds

Designated Funds [Note 20] are those funds held for activities related to Innovating, Collaborating, Training, and Advocating activities, and for Core purposes. The total value of Designated funds at 31st March 2024 was £1,506,611 [Note 20].

The majority of Designated Funds were Operational Fixed Assets £1,426,818, mostly comprising land and buildings at the Sylva Wood Centre. Under SORP rules, these assets are shown as ‘funds’ but in fact they are physical assets and not ‘funds’ in the ordinary sense of the word. The charity’s trustees may use the assets acquired on an unrestrictive basis for any charitable purpose.

Unrestricted Funds

Unrestricted Funds comprise General Funds (£107,160) arising from fundraising, consultancy, grants, rental income from the Sylva Wood Centre, and our day-to-day operations [Note 20]. These funds are used by Sylva Foundation to achieve its strategic objectives.

Fixed Assets

Expenditure

Total resources expended were £672,552 [Statement of Financial Activities]. Delivery of the charity's strategic objectives cost £666,423 [Note 9] plus £6,129 of support costs [detailed in Note 13].

The majority of total expenditure was spent on staff salaries (£433,645) [Note 14].

Outcome for the future

Trustees and staff continue to work closely together over to deliver our five-year strategy (2021-26) for the charity. We are busy implementing impactful plans with the support of our considerable network of partner organisations and individual supporters.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on 19th November 2024 and signed on behalf of the board of trustees by:

Sarah Taylor
Chair of Trustees



Independent Examiner's Report to the Trustees of Sylva Foundation

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 14 to 28.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

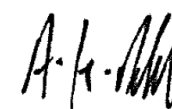
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 report

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 that in any material respect:

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



Ajay Bahl BA BFP FCA
Wenn Townsend
Chartered Accountants
Oxford

10th October 2024

Statement of Financial Activities

for the year ended 31st March 2024

		2024				2023 Restated			
	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023
		£	£	£	£	£	£	£	£
Income and endowments									
Donations and legacies	5	66,833	518	-	67,351	78,207	-	-	78,207
Charitable activities	6	317,337	-	94,842	412,179	214,982	-	124,923	339,905
Other trading activities	7	128,259	-	-	128,259	124,365	10,000	-	134,365
Investment income	8	1,184	-	-	1,184	1,781	-	-	1,781
Total income		513,613	518	94,842	608,973	419,335	10,000	124,923	554,258
Expenditure on charitable activities	9, 10	500,723	66,327	105,502	672,552	527,757	11,266	110,800	649,823
Total expenditure		500,723	66,327	105,502	672,552	527,757	11,266	110,800	649,823
Net (expenditure) / income		12,890	(65,809)	(10,660)	(63,579)	(108,422)	(1,266)	14,123	(95,565)
Transfer between funds		(17,908)	17,908	-	-	34,204	(34,204)	-	-
Net movement in funds		(5,018)	(47,901)	(10,660)	(63,579)	(74,218)	(35,470)	14,123	(95,565)
Reconciliation of funds									
Total funds brought forward		112,178	1,554,512	49,428	1,716,118	186,396	1,589,982	35,305	1,811,683
Total funds carried forward	21	107,160	1,506,611	38,768	1,652,539	112,178	1,554,512	49,428	1,716,118

There are no other gains or losses recognised during the year.

This year's results include performance-related grants whose conditions have not been fully met at the year end hence the charity has deferred £37,672 to be recognised in future periods. If the policy had not been adopted the deficit for the year would be £25,907.

The notes on pages 18 to 28 form part of these financial statements.

Balance Sheet for the year ended 31st March 2024

	Note	2024	Restated 2023
		£	£
Fixed assets			
Tangible fixed assets	16	1,520,993	1,571,245
Current assets			
Debtors	17	88,098	47,480
Cash at bank and in hand		139,826	161,911
		<u>227,924</u>	<u>209,391</u>
Creditors: amounts falling due within one year	18	<u>(96,378)</u>	<u>(64,518)</u>
Net current assets		<u>131,546</u>	<u>144,873</u>
Total assets less current liabilities		<u>1,652,539</u>	<u>1,716,118</u>
Net assets		<u>1,652,539</u>	<u>1,716,118</u>
Funds of the charity			
Unrestricted funds	20	107,160	112,178
Designated Funds	20	1,506,611	1,554,512
Restricted Funds	20	<u>38,768</u>	<u>49,428</u>
Total charity funds	21	<u>1,652,539</u>	<u>1,716,118</u>

For the year ending 31st March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The trustees have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees 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 19th November 2024 and are signed on behalf of the board by:



Sarah Taylor
Chair of Trustees

The notes on pages 18 to 28 form part of these financial statements.

Cash Flow Statement for the year ended 31st March 2024

	2024	Restated 2023
	£	£
Net cash flow from operating activities:		
(Deficit)/surplus	(63,579)	(95,565)
Depreciation	57,803	55,992
Interest income receivable	(1,184)	(1,781)
Decrease/(increase) in debtors	(40,618)	81,890
Increase/(decrease) in creditors	31,860	4,717
	<hr/> (15,718)	<hr/> 45,253
Investing activities:		
Interest income receivable	1,184	1,781
Expenditure on tangible assets	(7,551)	(19,432)
	<hr/> 22,085	<hr/> 27,602
Increase/(decrease) in cash balances		
Cash at bank and in hand:		
Brought forward balance	161,911	134,309
Increase/(decrease) in cash balances	(22,085)	27,602
	<hr/> 139,826	<hr/> 161,911
Carried forward		

Notes to the Financial Statements

1. General information

Sylva Foundation is a charitable company registered in England and Wales (06589157), and a charity registered in England and Wales (1128516), and in Scotland (SC041892). The address of the registered office is Sylva Wood Centre, Little Wittenham Road, Long Wittenham, Abingdon, Oxfordshire, OX14 4QT.

2. Statement of compliance

These accounts have been prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

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

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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.

3. Accounting policies (continued)

Income (continued)

- 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.

Prior period adjustment

The prior period reserves have been adjusted to reflect accrued income included in the 2023 Accounts that should have been adjusted against unrestricted income. This has resulted in Unrestricted reserves being reduced by £36,100 to £112,178 and total reserves restated to £1,716,118 from £1,752,218.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at

revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Freehold property	- 4% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other

financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. The trustees undertake to contribute a sum, not exceeding £1 each, to the assets of the company in the event of it being wound up.

5. Donations and Legacies

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Donations – other	66,833	518	-	67,351	78,207
	<u>66,833</u>	<u>518</u>	<u>-</u>	<u>67,351</u>	<u>78,207</u>

6. Charitable activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Sale of goods/services as part of direct charitable activities	75,420	-	-	75,420	145,636
Performance-related grants	35,869	-	94,842	130,711	191,126
Other income from charitable activities - contractual payments	206,048	-	-	206,048	3,143
	<u>317,337</u>	<u>-</u>	<u>94,842</u>	<u>412,179</u>	<u>339,905</u>

The 2023 comparatives include performance-related grant restricted expenditure of £124,923 and unrestricted expenditure of £3,143

7. Other trading activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Sales income	14,966	-	-	14,966	5,383
Rental income	74,479	-	-	74,479	72,689
Other activities for generating funds	38,814	-	-	38,814	56,293
	<u>128,259</u>	<u>-</u>	<u>-</u>	<u>128,259</u>	<u>134,365</u>

The 2023 comparatives include other activities for generating funds designated expenditure of £10,000 and unrestricted expenditure of £46,293.

The 2023 comparatives include other activities for generating funds designated income of £10,000 and unrestricted income of £46,293.

8. Investment income

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Bank interest receivable	1,184	1,184	1,781
	<u>1,184</u>	<u>1,184</u>	<u>1,781</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Science, Education, Forestry, & Wood Programmes	494,594	66,327	105,502	666,423	644,423
Support costs	6,129	--	-	6,129	5,400
	<u>500,723</u>	<u>66,327</u>	<u>105,502</u>	<u>672,552</u>	<u>649,823</u>

The 2023 comparatives include science, education, forestry and wood programmes designated costs of £11,266, restricted costs of £110,800 and unrestricted costs of £527,757.

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total 2024	Total 2023
	£	£	£	£
Science, Education, Forestry, & Wood Programmes	666,423	-	666,423	644,423
Governance costs	-	6,129	6,129	5,400
	<u>666,423</u>	<u>6,129</u>	<u>672,552</u>	<u>649,823</u>

11. Analysis of support costs

	Support costs	Total 2024	Total 2023
	£	£	£
Finance costs	6,129	6,129	5,400
	<u>6,129</u>	<u>6,129</u>	<u>5,400</u>

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>57,803</u>	<u>55,992</u>

13. Independent examination fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination of the financial statements	735	700
Other financial services	5,394	4,700
	<u>6,129</u>	<u>5,400</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	379,264	314,084
Social security costs	35,491	28,944
Employer contributions to pension plans	18,890	13,902
	<u>433,645</u>	<u>356,930</u>

The average head count of employees during the year was 9 (2023: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
All staff	<u>9</u>	<u>9</u>

One employee received employee benefits of between £60,000 and £70,000 during the year (2023: £Nil).

15. Trustee remuneration and expenses

No trustee received any remuneration during the year (2023: £Nil).

During the year one trustee received reimbursement for travel expenses of £122 (2023: £Nil).

16. Tangible fixed assets

	Land and buildings	Equipment	Total
	£	£	£
Cost			
At 1 st April 2023	1,695,497	149,001	1,844,498
Additions	-	7,551	7,551
At 31st March 2024	<u>1,695,497</u>	<u>156,552</u>	<u>1,852,049</u>
Depreciation			
At 1 st April 2023	226,436	46,817	273,253
Charge for the year	42,243	15,560	57,803
At 31st March 2024	<u>268,679</u>	<u>62,377</u>	<u>331,056</u>
Carrying amount			
At 31 st March 2024	<u>1,426,818</u>	<u>94,175</u>	<u>1,520,993</u>
At 31 st March 2023	<u>1,469,061</u>	<u>102,184</u>	<u>1,571,245</u>

17. Debtors

	2024	2023
	£	£
Trade debtors	87,368	47,480
Prepayments and accrued income	730	-
	<u>88,098</u>	<u>47,480</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	37,289	39,560
Accruals and deferred income	44,744	10,000
Social security and other taxes	11,306	8,960
Other creditors – pension	3,013	1,962
VAT payable	26	4,036
	<u>96,378</u>	<u>64,518</u>

Deferred income represents income received in advance for which the charity has not yet met the conditions of recognition. There was no deferred income balance at the beginning of the year and the amount deferred at the year-end was £37,672.

19. Pensions and other post-retirement benefits**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £18,890 (2023: £13,902).

20. Analysis of charitable funds

Unrestricted funds

	At 1 st April 2023	Income	Expenditure	Transfer	At 31 st March 2024
	£	£	£	£	£
General Funds	112,178	513,613	(500,723)	(17,908)	107,160
	<u>112,178</u>	<u>513,613</u>	<u>(500,723)</u>	<u>(17,908)</u>	<u>107,160</u>

Designated Funds

Operational Fixed Assets	1,469,061	-	(42,243)	-	1,426,818
Forestry/Information Technology	3,203	518	-	15,997	19,698
Education	272	-	(272)	-	-
Wood Centre	2,951	-	-	-	2,951
Science	10,000	-	(10,000)	-	-
Reserve Fund	37,849	-	-	1,931	39,780
Core	31,176	-	(13,812)	-	17,364
	<u>1,554,512</u>	<u>518</u>	<u>(66,327)</u>	<u>17,928</u>	<u>1,506,611</u>

Restricted funds

Forestry/Information Technology	34,391	2,582	(32,221)	-	4,752
Education	5,487	30,724	(32,866)	-	3,345
Core	9,550	61,536	(40,415)	-	30,671
	<u>49,428</u>	<u>94,842</u>	<u>(105,502)</u>	<u>-</u>	<u>38,768</u>

20. Analysis of charitable funds (continued)

	At 1st April 2022	Income	Expenditure	Transfer	At 31st March 2023
	£	£	£	£	£
General Funds	186,396	455,435	(527,757)	34,204	112,178
	<u>186,396</u>	<u>455,435</u>	<u>(527,757)</u>	<u>34,204</u>	<u>112,178</u>
Designated Funds					
Operational Fixed Assets	1,503,265	-	-	(34,204)	1,469,061
Forestry/Information Technology	3,203	-	-	-	3,203
Education	272	-	-	-	272
Wood Centre	4,217	-	(1,266)	-	2,951
Science	-	10,000	(10,000)	10,000	10,000
Reserve Fund	79,025	-	-	(41,176)	37,849
Capital maintenance fund	-	-	-	31,176	31,176
	<u>1,589,982</u>	<u>10,000</u>	<u>(11,266)</u>	<u>(34,204)</u>	<u>1,554,512</u>
Restricted funds					
Forestry/Information Technology	18,723	121,563	(105,895)	-	34,391
Education	7,032	3,360	(4,905)	-	5,487
Core	9,550	-	-	-	9,550
	<u>35,305</u>	<u>124,923</u>	<u>(110,800)</u>	<u>-</u>	<u>49,428</u>

21. Analysis of net assets between funds

2024	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	94,175	1,426,818	-	1,520,933
Current assets	71,691	79,793	76,440	227,924
Creditors less than 1 year	(58,706)	-	(37,672)	(96,378)
	<u>107,160</u>	<u>1,506,611</u>	<u>38,768</u>	<u>1,652,539</u>

2023	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	102,184	1,469,061	-	1,571,245
Current assets	54,535	85,451	69,405	209,391
Creditors less than 1 year	(44,541)	-	(19,977)	(64,518)
	<u>112,178</u>	<u>1,554,512</u>	<u>49,428</u>	<u>1,716,118</u>

How you can help Sylva Foundation

Sylva Foundation relies on the help of many people and organisations. This section outlines some of the ways we currently receive support. We are always keen to receive support in different ways. Read on to find out how you could help our important work.

Donate

There are several ways you can donate to support Sylva. We offer specific opportunities, such as helping towards a new building, or sponsoring a bench for a start-up business. We also benefit from regular small donations from people who believe in the importance of our work. If you like what we do and how we do it, please consider joining our Friends scheme. Find out more: sylva.org.uk/support

Remember Sylva in your Will

Leaving a Legacy to Sylva is a powerful way to make your support for the charity live on. We believe that trees and forests underpin life on Earth, especially if cared for as part of a dynamic living landscape. Your Legacy will support our ongoing work to achieve a sustainable society and environment. We offer a number of ways to help you leave a legacy, including a home visit with our partners The Goodwill Partnership, and in England a free online Will writing service. You can read more at sylva.org.uk/legacy or contact us to discuss at: **01865 408018** or legacy@sylva.org.uk.

Campaigns and appeals

Support our campaigns and appeals, and you can help our work helping people and trees grow closer together. Subscribe to our enews at sylva.org.uk/subscribe so that you are kept up-to-date.

Training

We offer an exciting range of courses at the Sylva Wood Centre. By attending a paid course your fee will help support our work bridging significant gaps which exist in formal wood education. Find out more at sylva.org.uk/woodschoo

Shopping

We have a small online shop which helps us raise much-needed income. sylva.org.uk/shop

Get involved

There are a wide range of options for you to get involved in our work. At the local level we enjoy support from the public caring for our small estate, and promoting our work through events at the Sylva Wood Centre.

Fundraise

Sylva is not a membership charity, so is without the regular income this provides many charities. We therefore need to raise funds for specific projects and build a strong foundation of income to support our core costs. We don't have teams of individuals fundraising for us but if you can help promote our work, especially our campaigns and appeals, you will make a difference.

Local groups

Sylva tends to work in partnership with other organisations to achieve its reach across Britain. We are most active locally via the Sylva Wood Centre in Oxfordshire, where local people can help support our Future Forest, Community Orchard, and arts events.

Volunteering

If you are looking for an exciting and interesting way to make a difference to our environment, please consider volunteering with Sylva. We have recently benefited volunteers helping with school visits, data entry, visitor welcoming, tree planting, and even a business angel. You don't have to know anything about trees, forestry or wood to volunteer with Sylva. Find out more at sylva.org.uk/volunteer

Acknowledgements 2023-24

We are very grateful for all the support offered this year by so many individuals and organisations.

Volunteers and community groups

Andrew Lea
David and Karon Whenmouth
Harriet Child
Lynn Jones
Pauline Upstone
Phil Horton
Philip Koomen
Phoebe Oldfield
Rae Sellen
Sally Richards
Sheila and Derek Phillips
Steve Ash
Sylva Foundation Friends

Donors and Funders

Aspen Trust
Conran Foundation
Garfield Weston Foundation
Horlock Educational Trust
John Ellerman Foundation
Michaelis family
The Mila Charitable Trust
Vastern Timber
Woven Foundation

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Resilient Landscapes Yorkshire CIC
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NGO and Non-Profit Partners

Community Forest Trusts
Confor
Cumbria Woodlands
Earth Trust
Forest Canopy Foundation
Grown in Britain
Institute of Chartered Foresters
Liverpool John Moores University
National Farmers Union
National Trust
Royal Forestry Society
Royal Scottish Forestry Society
RSPB
Small Woods Association
Soil Association
Woodland Heritage
Woodland Trust
Worshipful Company of Furniture Makers

Statutory sector and other public bodies

Defra
Environment Agency
Forest Research
Forestry Commission
Natural England
Scottish Forestry

Education/Academic Partners

Harper Adams University
Liverpool John Moores University
Reading University
Rycotewood Furniture (Activate Learning)
SRUC (Scotland's Rural College)



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