

Registered Company No. 08464590 (England and Wales)
Registered Charity No. 1152960

Trees and Design Action Group Trust

Unaudited Financial Statements

Year Ended 31 March 2022

TREES AND DESIGN ACTION GROUP TRUST
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YEAR END 31 MARCH 2022

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TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2022

The trustees, who are also directors of the charity, for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practices (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees of the charity present their unaudited financial statements for the year ended 31 March 2021.

TRUSTEES	R M Kelly K J Sacre J Barrell H Elks-Smith (resigned 25 th August 2021) A G Hothersall S E Illman (appointed 1 April 2022)
REGISTERED OFFICE	118 Cambridge Street London SW1V 4QF
INDEPENDENT EXAMINER	Ryan Hancock Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT
REGISTERED CHARITY NO.	1152960
REGISTERED COMPANY NO.	08464590 (England and Wales)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Governance of the Trust is set out in the Articles of Association.

There are currently five Trustees: Mr Keith Sacre, Mr Martin Kelly (Chair), Mr Jeremy Barrell, Mr Anthony Hothersall. Ms Helen Elks-Smith resigned as a trustee on 25th August 2021 and Sue Illman was appointed on 1st April 2022

The Trustees held four meetings in June, September and November 2021 and February 2022.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Appointment of Trustees

Trustees are appointed according to the Articles of Association and their selection is based on their professional standing.

Management

The 'TDAG' approach is not to create an 'organisation', but to develop and deliver its core aims and continue to build on the success which it has shown to date in creating a useful interface and dialogue between the needs of the natural and the built environment.

TDAG Regional Group

Now that seminars, meetings and workshops take place on line, TDAG Midlands has been amalgamated within the TDAG National Group.

TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2022 OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Trees and Design Action Group (TDAG) as set out in the Articles of Association: to advance education, in particular by educating the public concerning the protection, planting, design, maintenance, management and other aspects of trees within the built environment and any other charitable purpose under English and Scottish Law.

ACHIEVEMENT AND PERFORMANCE

Significant Activities for 2021-22

The Trust has followed its Business Plan for 2021-22.

Publications

Section One of Trees, Planning and Development and First Steps in Urban Heat (in association with the University of Birmingham/BIFoR).

TDAG Support for other Organisations

TDAG has continued to work with other organisations including the Forestry Commission, Woodland Trust, Institute of Chartered Foresters, Royal Town Planning Institute, Institute of Highways, Chartered Institution of Highways and Transportation, GI Partnership and the Town and Country Planning Association, Food Farming and Countryside Commission, Natural Cambridge Partnership to name a few.

Other activities in 2021-22

Other activities and achievement in the year include:

- Successful fund raising and enabled the continued development of Trees, Planning and Development: Section One has been published and is about to have an updated second issues; a new Section Four on How to develop a tree and woodland strategy that delivers has been added and will be published alongside the update of Section One; the Briefing Note on key laws in all four countries of the UK is being updated with input from each country and Sections Two and Three will be completed by the end of the year.
- TDAG has entered agreements with the Institute of Highway Engineers and the Landscape Institute to support CPD sessions including trees.
- TDAG has submitted consultation or evidence responses to: House of Lords Inquiry into land use in England; Biodiversity Net Gain (Defra); Environmental Audit Committee Inquiry – Adapting to Climate Change; Future Buildings Standard (MHCLG); National Infrastructure Commission – Baseline Report consultation.
- Maintaining TDAG website and liaising on urban tree and related conferences with other organisations to encourage promotion as widely as possible.
- Working with Defra on model tree and woodland framework
- Working with MHCLG (now DLUHC), DfT and CIHT on the revisions to Manual for Streets.
- Part of the steering group revising IStructE guidance on low rise buildings and subsidence (ongoing)
- Organising a series of monthly TDAG seminars and discussion sessions focusing on key issues raised by TDAG supporters for examination.
- TDAG members contributed to several seminars throughout the year
- Set up an Urban Tree Knowledge hub at Futurebuild 2022 with 6 universities and other partners and curating a talks programme to take place on site.
- Trees as urban infrastructure – chapter led by TDAG with FR and University of Birmingham for forthcoming manual on green and blue infrastructure by the Institution of Civil Engineers (ongoing)
- Translations of TDAG's tree species guide and Trees in Hard Landscapes into French and Dutch for Bruxelles Environnement (ongoing)

Public Benefit

In planning our activities for the year we kept in mind the Charity Commissioners guidance on public benefit. The focus of our activities remains that of advancing the education of the public concerning the protection, planting, design, maintenance, management and other aspects of trees within the built environment.

TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2022

FINANCIAL REVIEW

The Trust has maintained a positive cash position. The Trust's bank account with the Co-Operative for the trading period to 31st March 2022 stands at £ 74,334.78 credit

PLANS FOR THE FUTURE

Activities planned for 2022-23

- Raising core funding for regular activities such as maintain and developing the website and liaising with other organisations, responding to consultations etc
- Develop CPD programme with IHE, LI, RTPI and others on key issues.
- Complete Trees Planning and Development and organise dissemination.

FUNDS

The funds held by the charity are detailed in note 6 to the accounts.

RESERVES POLICY

The charity does not maintain significant reserves as funds are made available for specific projects when required.

GOING CONCERN

The charity relies on donations and sponsorship to support its charitable activities for which the Trustees would like to acknowledge and thank those parties for their continued support.

The Trustees have prepared budgets that they believe are prudent and only include donations and sponsorship which are certain. Cost savings measures have also been made and included in those budgets. Based on those budgets they anticipate that the charity will be able to meet obligations as they fall due for the next 12 months from approval of these financial statements.

RISK MANAGEMENT

The Board have, from time to time, discussed and assessed the major risks to which the company is exposed and considered the safeguards that have been and can be implemented to mitigate those risks. In accordance with the Statement of Recommended Practice for Charities the Directors annually review and update the formal risk assessment.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the 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 surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation;
- Observe the methods and principles in the Charities SORP; and
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF TREES AND DESIGN ACTION GROUP



.....
R M Kelly - Trustee

7th December 2022

.....
Date

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TREES AND DESIGN ACTION GROUP TRUST

YEAR END 31 MARCH 2022

I report to the trustees on my examination of the financial statements of the above charity ("the Trust") for the year ended 31 March 2022, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Ryan Hancock FCCA
Hazlewoods LLP

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date 9 December 2022

TREES AND DESIGN ACTION GROUP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR END 31 MARCH 2022

	Notes	Restricted £	Unrestricted £	Total 2021 £	Total 2020 £
INCOME					
Income:					
Donations		70,770	41,729	112,499	19,029
TOTAL INCOME	2	70,770	41,729	112,499	19,029
EXPENDITURE					
Charitable activities:					
Charitable activities		25,560	28,110	53,670	28,352
Governance costs		-	2,533	2,533	2,618
TOTAL EXPENDITURE	3	25,560	30,643	56,203	30,970
NET MOVEMENT IN FUNDS		45,210	11,086	56,296	(11,941)
Fund balances brought forward		12,397	6,575	30,913	30,913
FUND BALANCES CARRIED FOWARD	7	57,607	17,661	75,268	18,972

Income derives wholly from continuing operations.

There are no recognised gains or losses in the above financial year other than those passing through the Statement of Financial Activities.

TREES AND DESIGN ACTION GROUP TRUST

BALANCE SHEET AT 31 MARCH 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand		74,335	29,624
Debtors	5	9,985	2,000
Creditors: Amounts falling due in one year	6	(9,052)	(12,652)
NET ASSETS		<u>75,268</u>	<u>18,972</u>
THE FUNDS OF THE CHARITY:			
Restricted funds	7	57,607	12,397
Unrestricted funds	7	17,661	6,575
TOTAL CHARITY FUNDS		<u>75,268</u>	<u>18,972</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (effective January 2015).

The financial statements were approved by the Board of Trustees on 7th December 2022 and signed on their behalf by:

R. Martin Kelly

.....
R M Kelly - Trustee

TREES AND DESIGN ACTION GROUP TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Trees and Design Action Group Trust financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Trees and Design Action Group Trust is exempt from Corporation Tax by reason of its charitable status to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 INCOME

			2021 £	2021 £
	Restricted	Unrestricted	Total	Total
Donations for:				
Publications	70,770	-	70,770	9,765
Other	-	41,729	41,729	9,264
Total income	<u>70,770</u>	<u>41,729</u>	<u>112,499</u>	<u>18,029</u>

Income in 2021 comprised £9,765 of restricted funds and £9,264 of unrestricted funds.

TREES AND DESIGN ACTION GROUP TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

3 EXPENDITURE

			2022 £	2021 £
	Restricted	Unrestricted	Total	Total
EXPENDITURE				
Charitable activities				
Publications	25,560	-	25,560	11,964
Organisation of activities and research	-	28,110	28,110	16,388
Support costs				
Accountancy	-	2,520	2,520	2,496
Other administrative costs	-	13	13	122
	<u>25,560</u>	<u>30,643</u>	<u>56,203</u>	<u>30,970</u>

Expenditure in 2021 comprised £11,964 from restricted funds and £19,006 from unrestricted funds.

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022.

Trustees' expenses

During the year ended 31 March 2022, trustees were reimbursed in relation to expenses incurred of £nil (2021 - £nil).

5 Debtors

	2022 £	2021 £
Other debtors	<u>9,985</u>	<u>2,000</u>

6 CREDITORS amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>9,052</u>	<u>12,652</u>

TREES AND DESIGN ACTION GROUP TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

7 MOVEMENT IN FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	6,575	41,729	30,643	17,661
Restricted funds				
Publications	12,397	70,770	25,560	57,607
Total funds	18,972	112,499	56,203	75,268

Publications (*Trees, Planning and Development*)

Restricted funds are available for the development of the publication Trees, Planning and Development. The completed document is due for publication in May 2023.

8 CAPITAL COMMITMENTS

The Trustees had no capital commitments at the year end.

9 CONTROL

The Charity is controlled by the Board of Trustees/Director.