

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

**Trees and Design Action Group Trust**

**Unaudited Financial Statements**

**Year Ended 31 March 2023**

**TREES AND DESIGN ACTION GROUP TRUST**  
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**YEAR END 31 MARCH 2023**

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## TREES AND DESIGN ACTION GROUP TRUST

### REPORT OF THE TRUSTEES

#### YEAR END 31 MARCH 2023

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 2023. 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 2023.

TRUSTEES	R M Kelly K J Sacre J Barrell A G Hothersall S E Illman (appointed 1 April 2022)
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REGISTERED OFFICE	118 Cambridge Street London SW1V 4QF
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INDEPENDENT EXAMINER	Ryan Hancock Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
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REGISTERED CHARITY NO.	1152960
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REGISTERED COMPANY NO.	08464590 (England and Wales)
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#### 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 and Ms Susan Illman.

The Trustees held three meetings in June, September and December 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 2023**

### **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 2022-23**

The Trust has followed its Business Plan for 2022-23.

#### **Publications**

First Steps in Trees and New Developments

#### **Online seminars and workshops**

TDAG held a series of online workshops which are recorded and available on the TDAG website.

#### **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, Homes England to name a few.

#### **Other activities in 2022-23**

Other activities and achievement in the year include:

- TDAG has submitted a consultation response on the NPPF.
- Maintaining TDAG website and liaising on urban tree and related conferences and seminars with other organisations to encourage promotion as widely as possible.
- Working with DLUHC, DfT, Forestry Commission, Homes England and others technical/construction drawings for planting street trees.
- Co-reviewed and amended tree chapter for IStructE guidance on Subsidence and Low-Rise Buildings, due for publication in Autumn 2023.
- Had TDAG stand at Futurebuild 2023 with support from Defra, Forestry Commission and others and visited by Minister Trudy Harrison, Defra.
- 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.

### **FINANCIAL REVIEW**

The Trust has maintained a positive cash position. The Trust's bank account with the Co-Operative for the trading period to 31 March 2022 stands at £72,721 credit.

### **PLANS FOR THE FUTURE**

Activities planned for 2023-24

- Raising core funding for regular activities such as maintain and developing the website and liaising with other organisations, responding to consultations etc.
- Further publications planned include Section Three of Trees, Planning and Development; First Steps in Urban Canopy Cover and editing of Urban Design Group Journal issue on trees.

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF THE TREES AND DESIGN ACTION GROUP TRUST**

**YEAR END 31 MARCH 2023**

#### **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.

#### **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

Date: 13.12.2023

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE TREES AND DESIGN ACTION GROUP TRUST

#### YEAR END 31 MARCH 2023

I report to the trustees on my examination of the financial statements of the above charity ("the Trust") for the year ended 31 March 2023, 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**

Staverton Court  
Staverton  
Cheltenham  
GL51 0UX

Date: 13 December 2013

**TREES AND DESIGN ACTION GROUP TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR END 31 MARCH 2023**

	Notes	Restricted £	Unrestricted £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
<b>Income:</b>					
Donations		-	30,764	30,764	112,499
<b>TOTAL INCOME</b>	<b>2</b>	<b>-</b>	<b>30,764</b>	<b>30,764</b>	<b>112,499</b>
<b>EXPENDITURE</b>					
<b>Charitable activities:</b>					
Charitable activities		8,100	22,563	30,663	53,670
Governance costs		-	2,653	2,653	2,533
<b>TOTAL EXPENDITURE</b>	<b>3</b>	<b>8,100</b>	<b>25,216</b>	<b>33,316</b>	<b>56,203</b>
<b>NET MOVEMENT IN FUNDS</b>		(8,100)	5,548	(2,552)	56,296
<b>Fund balances brought forward</b>		57,607	17,661	75,268	18,972
Transfer between funds		1,309	(1,309)	-	-
<b>FUND BALANCES CARRIED FORWARD</b>	<b>7</b>	<b>50,816</b>	<b>21,900</b>	<b>72,716</b>	<b>75,268</b>

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 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		72,721	74,335
Debtors	5	3,750	9,985
Creditors: Amounts falling due in one year	6	(3,755)	(9,052)
<b>NET ASSETS</b>		<b>72,716</b>	<b>75,268</b>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted funds	7	50,816	57,607
Unrestricted funds	7	21,900	17,661
<b>TOTAL CHARITY FUNDS</b>		<b>72,716</b>	<b>75,268</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 13.12.2023 and signed on their behalf by:



.....  
R M Kelly - Trustee



# TREES AND DESIGN ACTION GROUP TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 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

			2023 £	2022 £
	Restricted	Unrestricted	Total	Total
<b>Donations for:</b>				
Seminars	-	9,275	9,275	-
Publications	-	13,206	13,206	70,770
Other	-	8,283	8,283	41,729
Total income	<u>                    </u>	<u>30,764</u>	<u>30,764</u>	<u>112,499</u>

Income in 2022 comprised £70,770 of restricted funds and £41,729 of unrestricted funds.

**TREES AND DESIGN ACTION GROUP TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**3 EXPENDITURE**

			<b>2023 £</b>	<b>2022 £</b>
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Publications	8,100	15,123	23,223	25,560
Organisation of activities and research	-	7,440	7,440	28,110
<b>Support costs</b>				
Accountancy	-	2,640	2,640	2,520
Other administrative costs	-	13	13	13
	<b>8,100</b>	<b>25,216</b>	<b>33,316</b>	<b>56,203</b>

Expenditure in 2022 comprised £25,560 from restricted funds and £30,643 from unrestricted funds.

**4 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2023.

**Trustees' expenses**

During the year ended 31 March 2023, trustees were reimbursed in relation to expenses incurred of £nil (2022 - £nil).

**5 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>3,750</u>	<u>9,985</u>

**6 CREDITORS amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Other creditors	<u>3,755</u>	<u>9,052</u>

**TREES AND DESIGN ACTION GROUP TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**7 MOVEMENT IN FUNDS**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General funds	17,661	30,764	(25,216)	(1,309)	21,900
<b>Restricted funds</b>					
Publications	57,607	-	(8,100)	1,309	50,816
<b>Total funds</b>	<u><b>75,268</b></u>	<u><b>30,764</b></u>	<u><b>(33,316)</b></u>	<u><b>.</b></u>	<u><b>72,716</b></u>

**Publications** (*Trees, Planning and Development*)

Restricted funds are available for the development of the publication Trees, Planning and Development.

**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.