

Report of the Directors and  
Unaudited Financial Statements  
for the Year Ended 31st August 2023  
for  
Forest School Association

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for the Year Ended 31st August 2023

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Forest School Association

Company Information  
for the Year Ended 31st August 2023

DIRECTORS:

L E Ambrose  
G S Mason  
Ms E A R Horseman  
Mrs S E Lawfull  
Mrs F Signore  
L H Ames  
M F Harder  
Ms C A Middleton

REGISTERED OFFICE:

15 Lammermoor Road  
Liverpool  
L18 4QP

REGISTERED NUMBER:

08164851 (England and Wales)

ACCOUNTANTS:

Laytons  
Chartered Accountants  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

## Forest School Association

### Report of the Directors for the Year Ended 31st August 2023

The directors present their report with the financial statements of the company for the year ended 31st August 2023.

#### DIRECTORS

The directors shown below have held office during the whole of the period from 1st September 2022 to the date of this report.

L E Ambrose  
G S Mason  
Ms E A R Horseman  
Mrs S E Lawfull  
Mrs F Signore  
L H Ames  
M F Harder

Other changes in directors holding office are as follows:

Dr S A Collins - resigned 8th December 2022  
Mrs J A Phillips - resigned 5th September 2022  
Ms C A Middleton - appointed 14th December 2022

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

G S Mason - Director

28th May 2024

Forest School Association

Income Statement  
for the Year Ended 31st August 2023

	31.8.23 £	31.8.22 £
TURNOVER	94,647	178,605
Administrative expenses	<u>149,447</u>	<u>177,592</u>
	(54,800)	1,013
Other operating income	<u>1,078</u>	<u>767</u>
OPERATING (DEFICIT)/SURPLUS	(53,722)	1,780
Interest payable and similar expenses	<u>-</u>	<u>5</u>
(DEFICIT)/SURPLUS BEFORE TAXATION	(53,722)	1,775
Tax on (deficit)/surplus	<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	<u>(53,722)</u>	<u>1,775</u>

The notes form part of these financial statements

Balance Sheet  
31st August 2023

	Notes	31.8.23 £	31.8.22 £
CURRENT ASSETS			
Debtors	4	2,494	962
Cash at bank		50,104	85,393
		<u>52,598</u>	<u>86,355</u>
CREDITORS			
Amounts falling due within one year	5	76,924	56,959
		<u>(24,326)</u>	<u>29,396</u>
NET CURRENT (LIABILITIES)/ASSETS			
		<u>(24,326)</u>	<u>29,396</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(24,326)</u>	<u>29,396</u>
RESERVES			
Income and expenditure account	6	(24,326)	29,396
		<u>(24,326)</u>	<u>29,396</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the 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 company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 28th May 2024 and were signed on its behalf by:

G S Mason - Director

## Forest School Association

### Notes to the Financial Statements for the Year Ended 31st August 2023

#### 1. STATUTORY INFORMATION

Forest School Association is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### 2. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

#### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2022 - 3).

#### 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	570	-
Prepayments	1,924	962
	<u>2,494</u>	<u>962</u>

#### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Social security and other taxes	(194)	(163)
Grant	31,652	23,090
Accruals and deferred income	45,466	34,032
	<u>76,924</u>	<u>56,959</u>

#### 6. RESERVES

	Income and expenditure account £
At 1st September 2022	29,396
Deficit for the year	<u>(53,722)</u>
At 31st August 2023	<u><u>(24,326)</u></u>

Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Forest School Association

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Forest School Association for the year ended 31st August 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Forest School Association, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Forest School Association and state those matters that we have agreed to state to the Board of Directors of Forest School Association, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Forest School Association and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Forest School Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Forest School Association. You consider that Forest School Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Forest School Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Laytons  
Chartered Accountants  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

28th May 2024

# Forest School Association

## Detailed Income and Expenditure Account for the Year Ended 31st August 2023

	31.8.23		31.8.22	
	£	£	£	£
Turnover				
Memberships	52,317		46,301	
Conferences	16,208		50,154	
Donations	700		500	
Grant funding	8,562		57,790	
Book sales	16,860		23,860	
		94,647		178,605
Other income				
Sundry receipts		1,078		767
		95,725		179,372
Expenditure				
Rent	1,850		2,750	
Insurance	267		267	
Wages	58,783		56,400	
Social security	417		1,150	
Pensions	1,328		1,276	
Subcontractors	15,666		13,884	
Telephone and website	2,268		2,196	
Post and stationery	8,134		3,045	
Advertising	1,130		-	
Travelling	-		215	
Administration fees	5,758		6,521	
Meeting and conference expenses	25,142		36,197	
Sundry expenses	11		28	
Ashden Trust book expenses	8,772		11,375	
Nature Premium Campaign	17,246		39,758	
Accountancy	1,284		474	
		148,056		175,536
		(52,331)		3,836
Finance costs				
Bank charges	1,391		2,056	
Interest payable	-		5	
		1,391		2,061
NET (DEFICIT)/SURPLUS		(53,722)		1,775

## **Independent Examiner's report to the Directors of Forest School Association**

I report on the accounts of the Association for the year ended 31 August 2023, which are set out on pages 3 to 7 of the annual accounts.

### **Respective Responsibilities of Directors and Examiner**

The Directors are responsible for the preparation of the accounts. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed. The company's gross income has not exceeded £250,000. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To following the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter have come to my attention:

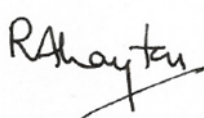
(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006
- To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:



Robert Layton



**Laytons** CHARTERED  
ACCOUNTANTS  
6 Manchester Road, Buxton, Derbyshire, SK17 6SB  
PHONE: 01298 77997 FAX: 01298 72803

Relevant Professional qualification or body: ICAEW

Address: Laytons Chartered Accountants, 6 Manchester Road, Buxton, Derbyshire, SK17 9SB

Date: 30-05-2024



## **FSA Annual Report for 2023- 2024**

### **Chair's Report**

As birds sing outside my window, the scent of last night's rain reminds me of the storm; I sit here reflecting on the challenges and achievements of the past year. At a time when the world is rocked by tumultuous conflicts, individually and as the FSA, we face issues that test our resolve to build community in an increasingly polarised political landscape.

Our conference was a grand Celebration of 30 years of Connection, complete with cake, sunshine, inspirational talks, and workshops. As always, conversations and relationship-building proved to be powerful motivators. Our learning community engaged as we consulted with conference on the Sunday morning.

We heard from members about the difficulties they face in schools, staff shortages, the ongoing fallout from the pandemic, and less time in the woods with more children. Budget restrictions and conflicting agendas make life tricky for senior leadership teams, and difficult decisions must be made. Running a Forest School business has become harder for many self-employed leaders and trainers, noticing a shift in the client groups approaching them. There seems to be a growing awareness of the value of quality Forest School programmes for children and young people needing nurturing and help to deal with anxiety. Yet, the pots of money to fund long-term programmes grow ever smaller.

We remain committed to supporting the work of the Nature Premium campaign. We believe wholeheartedly that children and young people need frequent and regular access to rich natural learning experiences to thrive and learn to care for the planet. This campaign is directly working towards the FSA's vision, providing every school with the funding to access Forest School alongside other nature-based learning.

Our annual strategy weekend allowed us to reflect on our progress with governance, the members' needs, and the groups they serve. We will continue to work on our values and update and develop policies that reflect them this year. Our four committees (Finance Audit and Risk, External, Internal, and Policy and Procedure) comprised trustees, staff, and volunteers who advised the board throughout the year. External advisers may be brought onto committees as necessary.

Two trustees, Carol Middleton and Louise Ambrose, have stepped down this year. We thank them both and know they will continue to advocate for the FSA and 'quality Forest School for all'. A very special mention must be made of Lou's steadfast and visionary support for the FSA. As a founding member, she has been a voice of encouragement and reason. Her voluntary work on the webinars, marketing, and developing the local groups will be hugely missed.

We look forward to reaching a wider audience with an electronic version of our book, trialling the long-awaited app, exploring research at the first Forest School Symposium and welcoming people to this year's conference, 'Kindling Curiosity, Courage and Resilience'.

We do this work because Forest School offers a loving pedagogy at a time when people of all ages need to be connected to nature. The commitment and generosity of our volunteer members make creating a reflective, inclusive learning community that can learn from mistakes and work collaboratively increasingly possible.

This report follows a slightly different format from last year. It is a pared-down document, yet it still evidences the huge amount of energy and expertise that has gone into supporting members and the broader Forest School community.

I commend this report to you and, on behalf of the board, offer thanks to our staff team, Gareth, Nic, and Nell, as well as all of the volunteers and members who support and challenge us as we seek to be part of the solution.

Sarah Lawfull - 02/05/24

*The best predictor for adult life satisfaction is subjective well-being and emotional health during childhood*

## **FSA Annual Management Report May 2024**

02/05/24

Gareth Wyn davies

FSA CEO

### **Executive Summary**

This annual management report collates and analyses key activities, outcomes, and strategic directions from quarterly management reports spanning from June 2023 to March 2024. The Forest School Association (FSA) remains committed to enhancing the understanding and access to quality Forest School (FS) education across the UK, focusing on professional standards, advocacy, and member services.

### **Key Achievements and Milestones**

#### **1. Professional Standards and Training**

- Significant strides have been made in establishing national professional standards for FS, ensuring these are recognised and understood across the industry.
- We have continued to advocate for FS education, which has resulted in a better understanding of FSA's role and offerings by industry and market alike.

#### **2. Membership and Community Engagement**

- The number of FSA Recognised FS Providers grew, reaching 83 by March 2024.
- Increased engagement through webinars, with notable participation online, aiding in continuous professional development and community building.
- Successful implementation of a mutual discount scheme with the IOL bushcraft group, enhancing cross-pollination of skills and increasing diversity at FSA events.

#### **3. Operational Enhancements**

- Introducing new admin systems to streamline operations, including better-automating member enquiries and book sales.
- Recruitment and orientation processes for new staff and volunteers were enhanced to improve role clarity and operational efficiency.

#### **4. Strategic Partnerships and External Liaison**

- Active participation in FENE and Forestry Skills Forum establishes FSA's presence and influence in broader environmental and educational

settings.

- Progress in the Nature Premium campaign, focusing on securing sustainable funding and government support for nature-based education.

#### 5. Marketing and Fundraising

- Rebranding and reorganising the FSA website, improving user experience and accessibility of information.
- Preliminary discussions on launching a legacy scheme for donations, although more progress is needed in this area.

## Challenges and Areas for Improvement

### 1. Strategic Clarity and Market Alignment

- Ongoing challenges in defining FSA's identity and aligning services with market demand, as highlighted during the strategic weekend discussions.
- Organisational objectives and activities must be clearly communicated to maximise the promotion of quality FS education.

### 2. Funding and Resource Allocation

- Securing additional funding remains critical to enhance marketing, volunteer management capabilities, and the development of the FSA app.
- Given current capacity limitations, balancing resource allocation between setting standards and supporting industry/member needs.

### 3. Administrative and Operational Capacity

- The administrative burden has increased, necessitating recruiting a dedicated admin role to support ongoing projects and free up capacity for strategic initiatives.

### 4. Technology Development

- Continued development and funding are required for the FSA app to reach its full potential and provide robust data and support for FS leaders.

### 5. Deepen Engagement with Local Groups

- Explore innovative ways to support local groups through rebates or shared revenue models to strengthen grassroots connections and membership growth.

## Recommendations

### 1. Enhance Strategic Communication

- To enhance engagement and support, develop a unified message that resonates clearly with both internal stakeholders and the broader FS community.

## 2. Expand and Diversify Funding Streams

- To secure sustainable financial growth, actively pursue diverse funding opportunities, including grants, partnerships, and donation schemes.

## 3. Strengthen Administrative Support

- Consider appointing a half-time administration coordinator to handle routine activities and support all areas of FSA activity, thus enabling focus on project and business development.

## 4. Prioritise Technology Upgrades

- Allocate necessary resources for the second phase of the FSA app development to ensure it meets the growing needs of FS educators and leaders.

## 5. Deepen Engagement with Local Groups

- Explore innovative ways to support local groups through rebates or shared revenue models to strengthen grassroots connections and membership growth.

The FSA continues to make significant strides in advocating for and supporting quality Forest School education. By addressing the outlined strategic challenges and implementing the recommended actions, the FSA can enhance its impact and sustainability in the coming years, ensuring it remains at the forefront of the Forest School movement.

### Membership Figures

Membership Type	2022 (April)	2023 (April)	2023 (May)
Trainee Member	342	279	214
Associate Member	115	123	129
Individual Member	895	989	1038
FSA Recognised Forest School Provider	59	66	74
Trainer (FSA Endorsed)	11	12	14
Trainer (FSA Registered)	3	4	2
Honorary Member	2	2	2

Local Group (affiliated only from 2023)	20	12	12
TOTAL	1447	1487	1485

Note: FSA Recognised FS Providers may have multiple individuals. Accounts past due are not included (267).

## **Detailed reports on specific work areas**

### **External Liaison (Sarah Lawfull)**

#### **FENE Developments:**

- Strategic communication enhancements were discussed to highlight all network organisations' contributions better.
- Forestry England supports the development of forestry education infrastructure, focusing on training woodland owners and managers.
- Advocacy for FSA's Recognised Providers and Endorsed Trainers' schemes to foster woodland ecology and career paths in outdoor woodland-based sectors.

#### **Nature Premium:**

- Advancement of the Nature Premium campaign to secure governmental backing for regular nature experiences for children, with FSA playing a co-chair role.
- Developing a Social Bridging Finance model to fund and test innovative educational policies effectively.

#### **Administration (Nic Reporting)**

- Addressing ongoing administrative challenges, including peaks in enquiries and the broadening scope of project administration.
- Implementation of new systems to enhance operational efficiency and alleviate administrative burdens.

#### **Book Sales (Nic Harding Reporting)**

- The transition from physical book sales to focusing on developing and distributing an ebook format to reach international audiences.

#### **Newsletter (Nic Harding Reporting)**

- Efforts to sustain engagement through the newsletter with consistent opening rates; strategies in place to manage subscriber lists and reduce operational costs. Thank you, super volunteer Grammar Ninjas!

## **Conferences and Symposiums**

- **Conference 2023:** Successfully executed with actionable feedback for future improvements.
- **Conference 2024:** Plans developed to deliver the conference at Danbury, Essex, again this year.
- **Symposium 2024:** Preparation is underway, with significant international participation anticipated and various logistical details being finalised.

#### **Local Groups (Louise Ambrose Reporting)**

- Ongoing importance of local groups in engaging members, with regular meetings planned and coordinated by FSA.

#### **Wednesday Webinars (Matt Harder Reporting)**

- Continuation of the webinar series attracting viewership; plans to enhance production quality by recruiting video editing expertise.

#### **Awarding Organisations Forum (Lily Horseman Reporting)**

- Collaborative efforts with educational organisations to align Forest School qualifications with sector needs and standards.

#### **FSA Recognised Forest School Provider Scheme (Nell Seal Reporting)**

- Increase in the number of Recognised Providers with continuous revisions to the application processes to enhance efficiency.
- Introduction of mandatory informational webinars for potential applicants to ensure transparency and efficiency in the application process.

#### **FSA Endorsed Trainers - QA Scheme and Group (Nell Seal Reporting)**

- Expansion and refinement of the Endorsed Trainers programme, focusing on maintaining high standards and providing support through guidance notes and collaborative discussions.

#### **The Research App (Nic Harding)**

- Development and launch of the MVP for the FSA app, focusing on enhancing functionality and exploring funding opportunities for future improvements.

# Accounts

## Forest School Association

### Detailed Income and Expenditure Account for the Year Ended 31st August 2023

	31.8.23		31.8.22	
	£	£	£	£
<b>Turnover</b>				
Memberships	52,317		46,301	
Conferences	16,208		50,154	
Donations	700		500	
Grant funding	8,562		57,790	
Book sales	16,860		23,860	
	<u>          </u>	94,647	<u>          </u>	178,605
<b>Other income</b>				
Sundry receipts		1,078		767
		<u>          </u>		<u>          </u>
		95,725		179,372
<b>Expenditure</b>				
Rent	1,850		2,750	
Insurance	267		267	
Wages	58,783		56,400	
Social security	417		1,150	
Pensions	1,328		1,276	
Subcontractors	15,666		13,884	
Telephone and website	2,268		2,196	
Post and stationery	8,134		3,045	
Advertising	1,130		-	
Travelling	-		215	
Administration fees	5,758		6,521	
Meeting and conference expenses	25,142		36,197	
Sundry expenses	11		28	
Ashden Trust book expenses	8,772		11,375	
Nature Premium Campaign	17,246		39,758	
Accountancy	1,284		474	
	<u>          </u>	148,056	<u>          </u>	175,536
		<u>          </u>		<u>          </u>
		(52,331)		3,836
<b>Finance costs</b>				
Bank charges	1,391		2,056	
Interest payable	-		5	
	<u>          </u>	1,391	<u>          </u>	2,061
<b>NET (DEFICIT)/SURPLUS</b>		<u>          </u>		<u>          </u>
		(53,722)		1,775

... END ...