

ACTION FOR CONSERVATION

England & Wales · Charity number 1157297

Details

Status Registered

Legal form CIO

Registered 2014-06-03

Register [View on the Charity Commission register](#)

Contact

Address 15 Wytham Street
Oxford
OX1 4SU

Phone 07766307675

Email info@actionforconservation.org

Website www.actionforconservation.org

Activities

Objects: TO EDUCATE CHILDREN AND YOUNG PEOPLE ABOUT NATURE CONSERVATION AND TO PROVIDE OPPORTUNITIES FOR THEIR INVOLVEMENT IN RELATED PROJECTS.

Activities: Running workshops and events, providing learning materials, organising work experience placements, and building online networks to develop a proactive youth conservation movement in the UK with a culture of greater awareness and participation, and in the process grow the wider involvement and support of young adults, professionally, voluntarily or financially, for conservation in the future.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,153,404	£1,117,988	£378,542	19
2024-03-31	£875,904	£816,232	£343,126	15
2023-03-31	£863,588	£954,399	£283,454	15
2022-03-31	£1,228,000	£1,130,053	£374,265	11
2021-03-31	£423,127	£304,736	-	-

Trustees

Name	Role	Appointed
David Macdonald CBE	Chair	2014-10-02
ALEX MILLS		2014-06-03
Ayla Style		2024-06-21
Dr ROBERT MACFARLANE PHD, FRSL		2014-04-10
John Hew Fanshawe		2015-12-03
Joycelyn Yaa Koko Attlee		2024-11-01
Khadijat Yetunde Kikelomo Kehinde		2022-10-11
Malwina Szymanska		2024-04-17
Tamar Okunhon		2024-04-17
Yusra Motin		2024-04-17

Accounts

ACTION FOR CONSERVATION

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

CONTENTS (CONTINUED)

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Auditors' Report	8 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 26

ACTION FOR CONSERVATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Professor Robert Macfarlane (appointed 10 April 2014) Mr Alex Mills (appointed 03 June 2014) Professor David Macdonald (appointed 02 October 2014) Dame Helen Ghosh (resigned 21 June 2024) Dr John Fanshawe (appointed 03 December 2015) Ms Aoife Bennett (resigned 21 June 2024) Ms Yetunde Kehinde (appointed 11 October 2022) Yusra Motin (appointed 17 April 2024) Malwina Szymanska (appointed 17 April 2024) Tamar Okunhon (appointed 17 April 2024) Ayla Style (appointed 21 June 2024) Joycelyn Longdon (appointed 01 November 2024)
Senior Management / Leadership Team	Mr Hendrikus van Hensbergen, Chief Executive Officer Ms Laura Kravac, Head of Impact and Programme Operations
Charity Registration Number	1157297
Principal Office	South Wing Somerset House London WC2R 1LA
Registered address	15 Wytham Street Oxford OX1 4SU
Auditor	Edwards and Keeping Limited Statutory Auditor Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA
Bankers	Triodos Deamery Road Bristol BS1 5AS Lloyds Bank 399 Oxford Street London W1C 2BU

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves at a level which enables key operations to continue for a period of at least 3 months, as well as to meet any existing longer-term financial liabilities. The board of trustees sets a target reserves level for each financial period based on the approved annual budget. The reserves target for the period ended 31 March 2025 was £247,976.

The total funds held by the charity at 31 March 2025 were £378,542. Of this, £134,710 were restricted funds not available for general use and £243,832 were general funds. General funds include the carrying value of tangible fixed assets of £19,733 which cannot be realised without disposing of those assets. The charity's free reserves at 31 March 2025 stood at £224,099.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Structure, governance and management

Nature of governing document

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 30 July 2025. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

Chair's Report

With the need for our programmes continuing to rise, we have worked hard to deliver on the ambitious plans set out in our five-year strategy. This year, through our WildED Workshop Programme, Residential Camps, Ambassador Programme and Intergenerational Nature Restoration Projects we have empowered even more young people with the knowledge, tools and support to bring about positive change for nature in their communities - from local green spaces and gardens through to landscapes and river catchments. Young people's stories of hope, wonder, action, change and diversity are inspiring others to join them across the UK, and their participation in environmental decision-making at all levels of society will shape the future of our landscapes for the better.

Financial Performance

We are pleased to report another year of good financial performance, underpinned by continual growth in all areas of our operations. We achieved an overall surplus of £35k (2023/24 - £60k), albeit with a small £10k deficit of general funds within this, and our total reserves increased from £343k to £379k.

Our annual income increased from £876k in 2023/24 to £1,153k in the current period (+32%). Unrestricted funding remained stable and was consistent with last year's performance at £547k (2023/24 - £509k). Our restricted funding, on the other hand, grew by 65% from £367k in 2023/24 to £606k in 2024/25. This increase is largely due to a successful year in fundraising for our Intergenerational Nature Restoration Projects and a new, multi-year grant from The National Lottery Community Fund, which has enabled us to scale up our work in this area significantly.

Funding from grants remained our main source of income, accounting for 91% of our revenue (89% in 2023/24). However, we have seen an increase in the diversity of funders, which included local government (1%) and other public sources such as the National Lottery (27%), in addition to philanthropic trusts and foundations (63%). Our largest unrestricted donor remains the Esmée Fairbairn Foundation; however, our overall biggest donor for the year was The National Lottery Community Fund. We also received £45k from individual donations and Gift Aid (2023/24 - £48k, -5%) and £46k from corporate donations (2023/24 - £43k, +9%).

Our total expenditure in 2024/25 was £1,118k (2023/24 - £816k), an increase of 37% compared to the previous financial year. Direct costs for our programmes increased by the same percentage from £550k in 2023/24 to £755k in the current period. Our overhead costs increased at a similar rate of 36%. The biggest driver was our staff team, where we invested in growing the capacity of our Fundraising department and our Monitoring, Evaluation and Learning (MEL) team. We also saw increases in the cost of our premises across most regions and especially of our main London office.

As always, we remain hugely indebted to all of our donors, without whom we wouldn't have been able to deliver our work this past year:

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Esmée Fairbairn Foundation	Raise Your Hands
The National Lottery Community Fund	The Swire Charitable Trust
Garfield Weston Foundation	John Ellerman Foundation
The Ernest Cook Trust	Energy Savings Trust Foundation
The Dulverton Trust	The Northwick Trust
Lund Trust	Ernest Kleinwort Charitable Trust
The Moondance Foundation	Martin Charitable Trust
The Fidelity UK Foundation	The Helvellyn Foundation
Brecon Beacons National Park Authority	The B & J Lloyd Charitable Trust
Patagonia	The D'Oyly Carte Charitable Trust
The Simon Gibson Charitable Trust	Schroder Charity Trust
Aviva Community Fund	The Bryan Guinness Charitable Trust
Greater London Authority	Chapman Charitable Trust
The HCD Education and General Charitable Trust	South Downs National Park Authority
The Ashley Family Foundation	EQ Foundation
Sigma Sports	Triodos Foundation
E-volt Charging	SDE Energy Solutions
The James Gibson Charitable Trust	Dame Helen Ghosh
Mewburn Ellis LLP	Cruodace Properties Limited
Historic Houses (via our Penpont Project partners)	Campaign for National Parks
Badgells Wood Camping	

Staff and Trustees

We were sad to see two long-standing trustees step down this year, Dame Helen Ghosh and Aoife Bennett. We are immensely grateful and indebted to them for all their dedication and support over nearly a decade. We were delighted to welcome Joycelyn Longdon. Joycelyn is a leading scholar, author and educator working at the intersection of environmental justice and nature technology.

During 2024/25, we continued to invest in growing our staff capacity, in particular to support our fundraising work and Intergenerational Leadership Projects as well as to expand our programmes in the South East to the coastal areas of Sussex. Our team was joined by: Amy Langer (Fundraising Officer), Ellen Tiffin and Ethan Hall (Land-based Project Coordinators), Jacob Pask and Raquel Boira-Boulding (Programmes Coordinators) as well as Benjamin Turrell, who returned to the charity as North West Programme Manager (Maternity Cover).

Our Work and Achievements

This year, we reached over 685 young people through our WildED Programme, Residential Summer Camps, Ambassador Programme and Intergenerational Nature Restoration Projects. We have also increased our profile in the sector through our strategic influencing work. Through this, we have:

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

1. Connected young people from all backgrounds to nature and supported youth-led action that contributed to its restoration.

This year, we delivered 130 nature-based workshops, 17 action days and 16 immersive residential experiences for young people. Our programmes expanded to Sussex, supporting young people from coastal communities to connect to blue spaces on their doorstep. We also completed the construction of Camp Aelwyd, our new woodland education space at the Penpont Project, where young people can live, cook and learn outdoors.

74% of young people across our programmes reported experiencing a deeper connection to nature, and many are sustaining this in their own time by walking more, spending more time outdoors, practising species identification with their friends and building nature-based craft and mindfulness into their daily routines.

This year, young people translated this new connection into practical action locally through over 175 youth-led projects, campaigns and actions, including new wildlife ponds, leaky dams and food growing spaces. In London, for example, 80 young people planted a new orchard and a broadleaf micro-forest in their communities as part of the Greater London Authority's 'Trees for London' programme, gaining vital knowledge and skills while taking stewardship of these new green spaces.

see us scale our approaches to two new subcatchments of the River Usk in partnership with the Usk Catchment Partnership, Peak Cymru and Landed Futures.

Beyond our Intergenerational Nature Restoration Projects, we have provided guidance and support on broader youth governance and inclusion. As a result, the Campaign for National Parks is now leading their 'New Perspectives' programme to engage more young people in the National Parks movement, and Slow Ways created a paid position for a young person on their Advisory Board, which was taken up by an AFC Ambassador.

Following many years of collaboration with the National Trust, we were elected, by over 40,000 of their members, as an Appointing Body to their Council, where we will help shape the Trust's work to be more inclusive of young people.

2. Strengthened young people's wellbeing, confidence, and social connection

Nature connection and environmental stewardship are closely linked to young people's wellbeing, confidence and sense of community. These foundations are critical to building a thriving youth-led movement. This year, we started systematically measuring wellbeing and relational outcomes to better understand how our programmes support young people's emotional wellbeing, build confidence and foster a sense of belonging within the wider movement for nature.

This year, we supported 685 young people to experience the benefits of spending time in nature. 78% reported a positive effect on their overall wellbeing, rising to 86% for our residential programmes, where young people spend extended periods outdoors with like-minded peers. Many young people we worked with this year now use nature to support their mental health in their daily lives.

This year, we led 280 hours of skill-sharing, leadership and resilience-building activities that help young people feel more capable as changemakers, including campaign training, writing and public speaking workshops, and all-weather camping. As a result, 81% of young people reported feeling more confident in themselves.

89% of young people from our programmes reported stronger relationships and 87% have a deeper sense of community, leading to individuals feeling more hopeful and motivated to act for nature.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

3. Created access to meaningful leadership opportunities and enabled young people to progress into further education, employment and leadership roles

Our programmes serve as a springboard for young people to enter leadership positions where they can drive positive change in the environmental sector and wider society. We expose young people to a wide range of leadership pathways while creating opportunities for them to progress into leadership within our organisation and the wider sector. As a result, 84% of young people we worked with this year were more motivated to pursue leadership pathways, and nearly one-third of all young people we have worked since 2017 have moved into paid work, post-secondary education or leadership roles in the sector.

This year, we supported 54 young leaders at our Intergenerational Nature Restoration Projects, where they are co-developing shared future visions for nature through eco-cultural mapping and delivering nature and cultural restoration. We also recruited and trained five young people as Residential Camp Leaders, where they gained facilitation, safeguarding and leadership experience as role models for future cohorts of young people.

We delivered the second year of our Youth Ranger Traineeship at the Penpont Project, giving two young people 300+ hours of paid land-based experience and qualifications like animal handling and chainsaw use. Both Rangers joined with limited work experience but shared a desire to develop a practical conservation skillset. By the end of the Rangership, one Ranger progressed to a paid role with the RSPB while the other enrolled in a Level 3 Land and Wildlife course, with plans to pursue an ecology degree.

This year, 42 young people from our programmes moved into influential positions in their communities or into education pathways that provide a route into environmental leadership. For example, Anali, 15, became Southend Council's Youth Mayor, Grace, 18, started working with Trees for Cities, and Fortune, 15, was elected to the Hackney Youth Parliament.

4. Demonstrated best practice in inclusive decision-making and the implementation of nature and cultural restoration

Our Intergenerational Nature Restoration Projects demonstrate the power of bringing the generations together to strengthen community bonds and build a mandate for ambitious nature restoration. We use unique eco-cultural mapping methods to support communities to explore the land's past, present and future potential and create ambitious long-term visions for collective change. Eco-cultural mapping is particularly effective in giving young people and other historically marginalised voices a genuine say and hand in shaping the future of our landscapes.

This year, through our Intergenerational Action for Climate and Nature Project, we expanded our eco-cultural mapping methods across three sites through partnerships with Avon Wildlife Trust and Heartwood Social Farm, covering 665 acres of land in the UK. We worked closely with 75 community leaders - including 54 young people from diverse backgrounds - and over 325 members of the wider community to co-create and bring these maps to life.

At the Penpont Project young people delivered nature restoration at scale, alongside their community. We planted over 5,000 trees, established a community tree nursery, installed 12 leaky woody dams and introduced conservation grazing regimes across 10 acres. We are seeing early signs of an ecological response, with new sightings of slow worms, roving beetles, otters and dung beetles.

At Heartwood Social Farm in Derbyshire and Green Shoots at Grow Wilder in Bristol, we completed key eco-cultural mapping milestones and created new critical community infrastructure to improve accessibility, designed new flood management systems and planted 300 trees.

Our methods are gaining recognition beyond the project site. The Penpont Project has been described as "the gold standard of co-design" by others in the sector, and young leaders from the Penpont Project received the Campaign for National Parks 2024 Young Changemaker of the Year Award for their leadership, which they collected at a ceremony at the House of Lords.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

5. Influenced sector thinking and practice and encouraged the uptake of our approaches and methods by others.

We aim to inspire a youth environmental movement that shifts culture, shapes environmental policy and transforms conservation practice nationally. Our influence extends beyond our own programmatic work as we actively advocate for and support others in adopting similar youth-led practices. This year, we hosted 31 organisations at the Penpont Project, including Natural Resources Wales, Rewilding Britain, the Bannau Brycheiniog National Park Authority and Wye and Usk Foundation to share our best practice in intergenerational leadership and land-based decision-making. These relationships set the foundations for a new project to expand our eco-cultural mapping methodologies to the Upper Usk Catchment over the next three years, with the support of the Esmée Fairbairn Foundation's Blue Spaces fund. This work will see us scale our approaches to two new subcatchments of the River Usk in partnership with the Usk Catchment Partnership, Peak Cymru and Landed Futures.

Beyond our Intergenerational Nature Restoration Projects, we have provided guidance and support on broader youth governance and inclusion. As a result, the Campaign for National Parks is now leading their 'New Perspectives' programme to engage more young people in the National Parks movement, and Slow Ways created a paid position for a young person on their Advisory Board, which was taken up by an AFC Ambassador.

Following many years of collaboration with the National Trust, we were elected, by over 40,000 of their members, as an Appointing Body to their Council, where we will help shape the Trust's work to be more inclusive of young people.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 21 January 2026 and signed on its behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ACTION FOR CONSERVATION

Opinion

We have audited the financial statements of Action for Conservation (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ACTION FOR CONSERVATION (CONTINUED)

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ACTION FOR CONSERVATION (CONTINUED)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement Director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act, taxation legislation, data protection, anti-bribery, employment and health and safety legislation
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting minutes and legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims
- reviewing correspondence with HMRC, Charity Commission and the company's legal advisors

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Corporate Trustee and management and the inspection of regulatory and legal correspondence, if any.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ACTION FOR CONSERVATION (CONTINUED)

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Hough FCA (Senior Statutory Auditor)
For and on behalf of Edwards and Keeping Limited, Statutory Auditor

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

26 January 2026

Edwards and Keeping Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION FOR CONSERVATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	544,603	601,442	1,146,045	872,041
Charitable activities	3	-	4,500	4,500	-
Investment income	4	1,676	-	1,676	1,602
Other income		1,144	39	1,183	2,261
Total income		<u>547,423</u>	<u>605,981</u>	<u>1,153,404</u>	<u>875,904</u>
Expenditure on:					
Raising funds	5	(5,213)	-	(5,213)	(2,350)
Charitable activities	6	<u>(552,049)</u>	<u>(560,726)</u>	<u>(1,112,775)</u>	<u>(813,882)</u>
Total expenditure		<u>(557,262)</u>	<u>(560,726)</u>	<u>(1,117,988)</u>	<u>(816,232)</u>
Net (expenditure)/income		(9,839)	45,255	35,416	59,672
Gross transfers between funds		<u>12,426</u>	<u>(12,426)</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,587	32,829	35,416	59,672
Reconciliation of funds					
Total funds brought forward		<u>241,245</u>	<u>101,881</u>	<u>343,126</u>	<u>283,454</u>
Total funds carried forward	17	<u>243,832</u>	<u>134,710</u>	<u>378,542</u>	<u>343,126</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		19,733		8,902
Current assets					
Debtors	13	135,659		47,409	
Cash at bank and in hand	14	<u>447,485</u>		<u>389,995</u>	
		583,144		437,404	
Creditors: Amounts falling due within one year	15	<u>(224,335)</u>		<u>(103,180)</u>	
Net current assets			<u>358,809</u>		<u>334,224</u>
Net assets			<u>378,542</u>		<u>343,126</u>
Funds of the charity:					
Restricted		134,710		101,881	
Unrestricted income funds					
Unrestricted		<u>243,832</u>		<u>241,245</u>	
Total funds	17		<u>378,542</u>		<u>343,126</u>

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 21 January 2026 and signed on their behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		35,416	59,672
Adjustments to cash flows from non-cash items			
Depreciation	5	4,917	2,226
Investment income	4	(1,676)	(1,602)
Loss on disposal of tangible fixed assets		196	-
		<u>38,853</u>	<u>60,296</u>
Working capital adjustments			
Increase in debtors	13	(88,250)	(10,893)
Increase in creditors	15	26,155	21,743
Increase in deferred income		<u>95,000</u>	<u>15,000</u>
Net cash flows from operating activities		<u>71,758</u>	<u>86,146</u>
Cash flows from investing activities			
Interest receivable and similar income	4	1,676	1,602
Purchase of tangible fixed assets	12	<u>(15,944)</u>	<u>(4,973)</u>
Net cash flows from investing activities		<u>(14,268)</u>	<u>(3,371)</u>
Net increase in cash and cash equivalents		57,490	82,775
Cash and cash equivalents at 1 April		<u>389,995</u>	<u>307,220</u>
Cash and cash equivalents at 31 March		<u><u>447,485</u></u>	<u><u>389,995</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Action for Conservation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Changes in accounting estimate

Depreciation policy

During the year ended 31 March 2025, the charity changed the method of depreciating its equipment from 20% reducing balance to 20% straight line to better reflect the charity's use of the assets over their useful lives. The charity also adopted a 20% straight line basis for the depreciation of project fixtures, fittings and structures.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (ii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. A minimum capitalisation threshold applies to each of the asset classes as follows:

Asset class Capitalisation threshold

IT equipment	£500 per item
Other equipment	£500 per item
Fixtures, fittings and structures	£2,000 per item or group of related items

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	20% straight line
Project fixtures, fittings and structures	20% straight line
Assets under construction	Depreciation is not charged on assets under construction until the asset is ready for use

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Trade debtors

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	524,550	563,588	1,088,138
Donations from individuals	15,770	23,737	39,507
Gift aid reclaimed	2,763	2,809	5,572
Grants, including capital grants;			
Government grants	-	10,972	10,972
Gifts in kind	1,520	336	1,856
Total for 2025	544,603	601,442	1,146,045
Total for 2024	506,276	365,765	872,041

3 Income from charitable activities

	Restricted funds £	Total 2025 £
Contract income	4,500	4,500

4 Investment income

	Unrestricted General £	Total 2025 £	Unrestricted Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,676	1,676	1,602

5 Expenditure on raising funds

	Unrestricted General £	Total 2025 £	Unrestricted Total 2024 £
Fundraising costs	4,670	4,670	2,005
Card merchant fees	543	543	345
	5,213	5,213	2,350

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

6 Expenditure on charitable activities

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
<u>Direct costs</u>				
Event costs				
Venue/Site costs	13,417	12,832	26,249	21,110
Meals, subsistence & event catering/refreshments	5,481	7,156	12,637	9,886
Prizes and rewards	1,420	-	1,420	3,075
Activity costs	-	-	-	48,597
Freelance & consultancy fees	1,530	27,564	29,094	9,712
Wages and salaries	212,496	311,327	523,823	435,727
Project marketing and promotion	335	683	1,018	917
Project partner expenses	-	116,202	116,202	-
Travel	12,195	8,782	20,977	20,976
Printing and postage	438	211	649	-
Materials and supplies	2,358	18,697	21,055	-
Tools and equipment	-	1,776	1,776	-
<u>Support costs</u>				
Insurance	4,998	-	4,998	4,766
Telephone	2,284	-	2,284	3,444
Premises costs	62,700	-	62,700	47,957
Other office and administration costs	11,773	4,654	16,427	19,345
Printing, postage and stationery	-	-	-	1,394
Sundry expenses	-	-	-	597
Software subscriptions	4,881	-	4,881	3,929
Legal and professional fees	958	5,724	6,682	21,585
Depreciation of tangible fixed assets	4,917	-	4,917	2,225
Loss on disposal of fixed assets	196	-	196	-
Staff costs	192,215	45,118	237,333	153,740
Core marketing and promotion	1,554	-	1,554	-
Travel, accommodation and subsistence	10,124	-	10,124	-
<u>Governance costs</u>				
Accountancy	1,500	-	1,500	1,500
Auditors' remuneration	3,300	-	3,300	3,400
Board meetings	979	-	979	-
	<u>552,049</u>	<u>560,726</u>	<u>1,112,775</u>	<u>813,882</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Note - expenditure on charitable activities

The assumptions used to group costs into different categories were revised during the financial year ended 31 March 2025. As a result, the figures reported for the current period and the year ended 31 March 2024 are not directly comparable. In particular, the following changes were made:

- Travel and subsistence costs were previously reported in full as direct costs, whereas they are now reported as direct or support costs depending on the nature of the expense.
- Marketing and promotion costs were previously reported in full as direct costs, whereas they are now reported as direct or support costs depending on the nature of the expense.
- Printing, postage and stationery costs were previously reported in full as support costs, whereas they are now reported as direct or support cost depending on the nature of the expenses and whether it is directly attributable to a specific charitable activity.
- Direct activity costs are now reported as either Materials and supplies or Tools and equipment, depending on the purpose of the expense.
- Sundry expenses and printing, stationery and postage support costs are minimal so are now included under the broader heading of Other office and administration costs.
- Legal and professional fees expenses no longer include the cost of mandatory staff training, DBS and Right to Work checks which are now included under the heading of Other office and administration costs.
- The cost of holding meetings of the Board of Trustees was previously reported as a general office expense and is now reported as a governance expense.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Loss on disposal of tangible fixed assets	196	-
Depreciation of fixed assets	<u>4,917</u>	<u>2,225</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr Robert Macfarlane

£29 (2024: £Nil) of expenses were reimbursed to Dr Robert Macfarlane during the year.

The expenses were for travel costs.

Ms Malwina Syzmanska

£6 (2024: £Nil) of expenses were reimbursed to Ms Malwina Syzmanska during the year.

The expenses were for travel costs.

Ms Tamar Okunhon

£149 (2024: £Nil) of expenses were reimbursed to Ms Tamar Okunhon during the year.

The expenses were for travel costs.

Ms Yusra Motin

£282 (2024: £Nil) of expenses were reimbursed to Ms Yusra Motin during the year.

The expenses were for travel costs.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	680,091	530,612
Social security costs	63,856	46,954
Pension costs	17,209	11,901
	<u>761,156</u>	<u>589,467</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

2025 No	2024 No
<u>19</u>	<u>15</u>

No employee received emoluments of more than £60,000 during the year

The Chief Executive Officer, as the highest paid member of staff, received benefits totalling (including Employers National Insurance) £79,071 (2024 - £73,345).

10 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>3,300</u>	<u>3,400</u>
Other fees to auditors		
All other non-audit services	<u>1,500</u>	<u>1,500</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

12 Tangible fixed assets

	Project fixtures, fittings and structures £	Equipment £	Assets under construction £	Total £
Cost				
At 1 April 2024	-	17,167	-	17,167
Additions	5,384	4,716	5,844	15,944
Disposals	-	(1,263)	-	(1,263)
At 31 March 2025	5,384	20,620	5,844	31,848
Depreciation				
At 1 April 2024	-	8,265	-	8,265
Charge for the year	897	4,020	-	4,917
Eliminated on disposals	-	(1,067)	-	(1,067)
At 31 March 2025	897	11,218	-	12,115
Net book value				
At 31 March 2025	4,487	9,402	5,844	19,733
At 31 March 2024	-	8,902	-	8,902

13 Debtors

	2025 £	2024 £
Trade debtors	87	-
Prepayments	21,485	18,940
Accrued income	100,671	18,470
Other debtors	13,416	9,999
	135,659	47,409

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	447,485	389,995

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	19,645	16,312
Other creditors	8,225	13,444
Accruals	56,465	28,424
Deferred income	140,000	45,000
	<u>224,335</u>	<u>103,180</u>

Deferred income

	2025 £	2024 £
Deferred income at 1 April 2024	45,000	30,000
Resources deferred in the period	140,000	45,000
Amounts released from previous periods	<u>(45,000)</u>	<u>(30,000)</u>
Deferred income at year end	<u>140,000</u>	<u>45,000</u>

16 Commitments

Other financial commitments

Action for Conservation had a three year lease for the rent of London premises which expired on 13 July 2024. A new 5 year lease on the premises started on 14 July 2024, with a six month notice period. The annual rental cost for the first year of the lease was £17,043 (plus service charges and VAT), rising by indexation in future years. The rent and service charges cost for 2025/26 will be £27,880. A new lease was signed on 1 October 2025 with the same term and rental costs as the lease which started on 14 July 2024.

In addition, Action for Conservation entered into a twelve month agreement for premises which expires in February 2026. The liability for rent in 2025/26 is £9,900.

Other premises were rental arrangements with one month notice periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted					
General	241,245	547,423	(557,262)	12,426	243,832
Restricted					
Ambassadors	-	24,388	(23,225)	8,500	9,663
Camp	-	8,000	(8,000)	-	-
Leadership sites	-	221,668	(189,098)	15,000	47,570
Penpont	50,456	219,255	(192,747)	(27,426)	49,538
WildED	51,425	43,552	(76,814)	(8,500)	9,663
North West Programmes	-	20,000	(20,000)	-	-
Organisational development	-	69,118	(50,842)	-	18,276
	101,881	605,981	(560,726)	(12,426)	134,710
Total funds	343,126	1,153,404	(1,117,988)	-	378,542

Transfers were made between WildED and Ambassador restricted funds (£8,500) and between Penpont and Leadership sites funds (£15,000) where donations received were not limited to a single programme and could be used across multiple activities. The transfer of £8,500 reflects funding to deliver work in the South East coastal region, which encompasses WildED, Camp and Ambassador activities. The transfer of £15,000 reflects funding to deliver intergenerational action projects, which encompass both the Penpont Project and other Leadership sites.

A transfer of £12,426 was made from the Penpont fund to General funds to account for capital assets developed through restricted funding. Once completed and fully operational, those assets are treated as unrestricted in the financial statements. Consequently, the corresponding cost of depreciation in the current and future reporting periods is/will be charged to General funds.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Fund	183,204	509,182	(451,141)	241,245
Restricted funds				
Ambassadors	12,338	6,472	(18,810)	-
Camp	2,000	24,981	(26,981)	-
Funded equipment	-	4,960	(4,960)	-
Penpont	76,534	131,470	(157,548)	50,456
WildED	9,018	178,839	(136,432)	51,425
Garsdale	360	-	(360)	-
Secondment	-	20,000	(20,000)	-
	<u>100,250</u>	<u>366,722</u>	<u>(365,091)</u>	<u>101,881</u>
Total funds	<u>283,454</u>	<u>875,904</u>	<u>(816,232)</u>	<u>343,126</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	19,733	-	19,733
Current assets	268,606	314,538	583,144
Current liabilities	<u>(44,507)</u>	<u>(179,828)</u>	<u>(224,335)</u>
Total net assets	<u>243,832</u>	<u>134,710</u>	<u>378,542</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,902	-	8,902
Current assets	301,889	135,515	437,404
Current liabilities	<u>(69,546)</u>	<u>(33,634)</u>	<u>(103,180)</u>
Total net assets	<u>241,245</u>	<u>101,881</u>	<u>343,126</u>

Accounts

ACTION FOR CONSERVATION

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

CONTENTS (CONTINUED)

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Auditors' Report	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16 to 27

ACTION FOR CONSERVATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Professor Robert Macfarlane (appointed 10 April 2014)
	Mr Alex Mills (appointed 03 June 2014)
	Professor David Macdonald (appointed 02 October 2014)
	Dame Helen Ghosh (resigned 21 June 2024)
	Dr John Fanshawe (appointed 03 December 2015)
	Ms Aoife Bennett (resigned 21 June 2024)
	Ms Khadijah Haq (resigned 28 September 2023)
	Ms Yetunde Kehinde (appointed 11 October 2022)
	Yusra Motin (appointed 17 April 2024)
	Malwina Szymanska (appointed 17 April 2024)
	Tamar Okunhon (appointed 17 April 2024)
	Ayla Styles (appointed 21 June 2024)
	Joycelyn Longdon (appointed 01 November 2024)
Senior Management / Leadership Team	Mr Hendrikus van Hensbergen, Chief Executive Officer
	Ms Laura Kravac, Head of Impact and Programme Operations
Charity Registration Number	1157297
Principal Office	South Wing Somerset House London WC2R 1LA
Auditor	Edwards and Keeping Limited Statutory Auditor Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves equivalent to between three and six months of committed expenditure. At 31 March 2024 free reserves stood at £232,343.

Structure, governance and management

Nature of governing document

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 22 June 2017. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Chair's Report

Introduction

With the launch of our five-year strategy in 2023, we set out an ambitious plan for empowering more young change-makers with the support and tools they need to achieve positive change for the planet and, importantly, opportunities to deepen their connection to the living world. Through our WildED Workshop Programme, Residential Camps, Ambassador Programme and Intergenerational Action Sites we have taken huge strides over the past year towards realising that vision, working with young people to reinforce ecological and inter-generational values, and in doing so enable them to lead meaningful action for nature whilst inspiring and influencing others to join them. By sharing young people's stories of hope, wonder, action, change and diversity, we are building the case for their participation in environmental decision-making at all levels of society across the UK.

Financial Performance

We are pleased to report a year of strong financial performance. We realised a surplus of £60k (2022/23 - £91k deficit), boosting our reserves for the year ahead to £343k (of which £102k are restricted and £241k are general funds).

Our overall income remained consistent with last year's income at £876k (2022/23 - £864k), but our unrestricted funding grew by 50%, from £333k in 2022/23 to £509k in 2023/24, an impressive and significant increase. This growth was underpinned by several new large, multi-year core grants secured in the year. Grant funding remained our main source of income, accounting for 89% of our revenue, with the Esmée Fairbairn Foundation our biggest donor. However, we were encouraged to see our efforts to diversify our income streams result in higher individual and corporate giving income. We received £48k from individual donors, including Gift Aid (2022/23 - £20k) and £24k from corporate donors (2022/23 - £0).

Our total expenditure in 2023/24 was £816k (2022/23 - £954k). Direct costs for our programmes were reduced by 26% to £550k (2022/23 - £747k). This was due to wrapping up the large-scale Race for Nature's Recovery Project in 2022/23. Setting this aside, we were able to increase funding for our core programmes and Intergenerational Action sites. In particular, we were able to substantially scale up our work at the Penpont Project, doubling the annual project budget. Our overhead expenditure increased by 28%. This was the result of our commitment to increase staff salaries in line with the continued high costs of inflation, matching the actual rates of inflation as closely as possible. We were also lucky enough to acquire new office and outdoor equipment thanks to in-kind support from donors.

We remain hugely indebted to all of our donors, without whom we wouldn't have been able to deliver our work this past year:

Esmée Fairbairn Foundation	Rewilding Britain
The Ernest Cook Trust	The Tree Council
Garfield Weston Foundation	Martin Charitable Trust
The Helvellyn Foundation	The Northwick Trust
The Reta Lila Howard Foundation	The HCD Education and General Charitable Trust
John Ellerman Foundation	The Reed Foundation
The Dulverton trust	Ernest Kleinwort Charitable Trust
The Swire Charitable Trust	Human Made Machine
The OVO Charitable Foundation	The Roddick Foundation
The Moondance Foundation	Patagonia Action Works
Raise Your Hands	Google Cloud
The HDH Wills 1965 Charitable Trust	Sigma Sports
Energy Savings Trust Foundation	

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

The Ian Mactaggart Trust	Chapman Trust
Raby Family Trust	The Bryan Guinness Charitable Trust
The Simon Gibson Charitable Trust	EQ Foundation
The James Gibson Charitable Trust	South Downs National Park Authority
Education Services	Badgells Wood Camping

Staff & Trustees

It has been a dynamic year for our staff team. We parted ways with two of our established Programme Coordinators, who had been with the charity since late 2020/early 2021, and replaced them with two promising new hires, to lead the delivery of our core programmes in the North West. We also created a Learning & Engagement Manager position to support our Penpont Project and promote our South West Programme Coordinator to the position of Programme Manager. Following the departure of Youth Trustee, Khadijah, in September 2023, we ran a very successful recruitment campaign to find new Youth Trustees to join our Board. We are thrilled that we were able to appoint four new Youth Trustees, who joined us between April and June 2024.

Our Programmes

1. WildED

This academic year, we delivered WildED in 15 secondary schools and youth groups in the South West (Bristol and South Wales), South East (Greater London) and North West (Liverpool and Manchester). Through the delivery of 99 inspiring workshops, hands-on activities and practical action, 304 young people were mentored and supported by our diverse team of young environmentalists to explore the environmental and social issues facing their communities. They developed relationships with and gained knowledge from community partners, took action locally, and designed and delivered their own projects and campaigns to benefit nature and people locally.

We are also two years into developing a new network of AFC 'Inspiration Sites', in or close to the urban communities where we deliver WildED, to support young people to connect with projects and organisations in their community and inspire their independent projects. This year, we welcomed the Avon Wildlife Trust, the Penpont Project, the Royal Horticultural Society, the Ardagh Community Trust, and the Manchester Urban Diggers into our partner network and have supported young people participating in WildED to deliver 28 hours of practical action, nature connection and green skills development through visits to these partners.

"The coolest thing was learning how to plant a seed properly. It's made me want to plant seeds and use rainwater sustainably back at school." - Mae, 12

Partner visits inspire young people's class-wide legacy projects back at school. We supported the delivery of 27 youth-led legacy projects this year, which included new nature-friendly vegetable patches and food-growing spaces, wildflower meadows, restoring disused polytunnels, building insect habitats and creating a sensory story trail and garden, and more. 95% of young people who completed the WildED Programme participated in practical action that led to measurable change for nature - an all-time high for the programme in seven years.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Our impact this year

- We worked with 304 young people across our three delivery regions. We delivered WildED in schools where on average 42% of pupils are in receipt of pupil premium.
- 95% of young people who completed the programme designed and delivered their own projects on their school grounds or in their local community.
- >78% of young people developed greater environmental awareness, >58% felt more connected to nature and >66% had more skills to help nature.
- > 68% of participants are now doing more for nature in their daily lives, 68% feel more hopeful about the future and 61% are more interested in a future leadership opportunity to carry out positive action.
- >94% of young people would recommend WildED to a friend.

2. Residential Summer Camps

In July and August 2023, we ran five inspirational residential Summer Camps in the Peak District, South Downs and Pembrokeshire Coast National Parks. Over 200 young people applied for the opportunity, and 59 young leaders were selected to join the camps and immerse themselves in nature.

During Camp, young people formed strong relationships with like-minded peers and meaningful connections with nature through mindfulness activities, natural history walks, and practical conservation work. They attended workshops led by environmental experts and found inspiration, shared ideas, and planned grassroots projects to implement in their own communities.

In partnership with the South Downs National Park Authority Rangers, young people on our South East camps removed bramble and other scrub species in Seven Sisters Country Park as part of the Park's chalk grassland conservation strategy. The activity was filmed by the BBC for a feature about positive environmental action taking place nationally, which aired on BBC Breakfast and the Today Programme. With support from local volunteers from the British Trust for Ornithology (BTO), young people participated in bird ringing and contributed data about migrating bird populations to the BTO's national database. Young people also took part in the Big Butterfly Count, the country's largest citizen science project, led by Butterfly Conservation. Learning how to use bat detectors and hearing bats for the first time during the evening bat walk was another highlight for many young people.

Our Summer Camps support young people's well-being and help to deepen their connection to nature. Summer Camp activities including daily sensory sit spots, nature walks, nature journaling, creating activism art, slow crafts like willow weaving and watercolour painting using natural dyes, and unstructured play outdoors help young people connect with the living world around them and build an understanding of the relationship between nature, the outdoors and positive mental well-being.

"I feel like my mental health by getting out of the city has improved. I think it is an important opportunity because it helps young people connect with nature and have opportunities to see stuff and do stuff that they may have never done before." Maisie (15, London)

Our impact this year

- 40% of attendees self-identified as people from minority ethnic backgrounds, contributing to our efforts to seed an equitable, inclusive and diverse environmental movement.
- 100% of young people took part in practical conservation activities, such as clearing bramble from endangered chalk grassland habitat, removing invasive laurel from a sensitive wood pasture, and undertaking citizen science surveys of birds, butterflies and pond habitats that fed into wider ecological research.
- 76% had more knowledge of environmental issues as well as solutions to tackle them.
- 73% felt more motivated to seek out a career, study, volunteering or leadership opportunities related to the environment.
- 96% planned to seek further opportunities to experience and help nature.
- 73% were more confident that they could make a positive difference for nature.
- 86% joined the AFC Ambassador Programme.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

3. Ambassador Programme

Over the last year we have supported 51 Ambassadors through nature-based action days, mentoring, and leadership opportunities. We have also supported a further 71 Alumni who, alongside our Ambassadors, delivered over 300 actions that have had a measurable impact on both people and planet, including restoring wildflower meadows; leading clothes-mending workshops; facilitating workshops in primary schools; conducting river clean-ups; and, starting community growing groups.

We facilitated over 10 action days for our Ambassadors, including visits to Wildwood Trust in Kent, the Penpont Project, Trafford Ecology Park and Westonbirt Arboretum. We also supported our Ambassadors to engage with intersectional elements of the environmental movement through slow fashion and sustainable textiles workshops and photography exhibits themed around gender and ecology.

'Photography reminds us, yet again, of the positive impacts of peaceful protesting, and taking a stand for what you believe in. [The exhibit] makes you rethink your approach to feminism and what it means for individual people, and explore different cultures and perspectives, all the while, seeing breathtaking displays of emotion and identity.' - Cayla, South East Ambassador

Alongside these facilitated events, 61% of our Ambassadors have designed and delivered their own independent projects and actions in their communities. Alex and Jack, from our North West Ambassador cohort, developed and facilitated a workshop on insect conservation with 35 other young people at the Chester Zoo Youth Symposium in October 2023. They won the Youth Voice and Social Action Award at the 2024 Youth Climate Champion Awards, as a result of their work.

20 of our Alumni and Ambassadors progressed to leadership positions such as chairing environmental committees in their schools or colleges, taking on panel positions at the Festivals of Nature in Manchester and Bristol, and being a part of our Youth Leadership Groups at the Penpont Estate, Grow Wilder and Heartwood Social Farm.

Our impact this year

- Ambassadors and Alumni undertook over 600 actions that have had a measurable impact on both people and planet and led to meaningful knowledge and skills attainment.
- 81% of our Ambassadors developed new skills to help nature through the programme, including practical conservation skills such as species identification and tree planting.
- 85% of Ambassadors are more knowledgeable about ways to protect and improve nature, and 78% feel more connected to nature.
- 82% hope to work or volunteer in the environmental sector in future, with 32% already doing so.

4. Intergenerational Action Sites

Our Intergenerational Action Sites put our Ambassadors, Alumni and other young leaders in the driving seat of influential, replicable and ground-breaking nature restoration projects, including our flagship Intergenerational Action Site, the Penpont Project, and our emerging Action Sites at Heartwood Social Farm (formerly Woven Earth), and Grow Wilder. This work is underpinned by youth-centred decision-making that equips young people with the skills to avert ecological breakdown and seed a greener future for all.

In January 2023, the Penpont Project embarked on the most significant phase of its journey to date: the launch of its on-site Nature Education Programme. When the Project began in 2019, the project partnership unanimously aspired to 'create a site that will act as an educational resource for decades to come, inspiring young people from all backgrounds and demographics, as well as the wider public, to drive change locally and nationally and alter perceptions of conservation.' Over the past twelve months, we have welcomed 238 young people and community members to the land for the first time to engage in hands-on nature restoration activities, foster a connection to nature and learn from the land. We successfully designed, launched and delivered the pilot year of our Nature Education Programme, which has included:

- Delivering land-based activities with 107 young people from seven schools and youth groups in the South Wales Valleys, Bristol and Abergavenny.
- Recruiting new local members for the Youth Leadership Group (YLG) and supporting the group to visit the Penpont Project seasonally for practical action and decision-making activities.
- Appointing two Youth Rangers and mentoring them through a 9-week land-based traineeship programme.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

- Delivering two intergenerational community action days with 71 local young people, their families and the wider community surrounding Penpont.

Our impact this year

- 100% of YLG members reported improved well-being, with 85% expressing that they feel more connected to nature since being involved in the group.
- 100% of YLG members gained new practical skills like tree planting, green woodworking and foraging, as well as soft skills such as teamwork, public speaking and project management.
- 91% of young people from our school and youth group visits felt a greater connection with nature, and 81% intend to seek out opportunities to connect with and take action for nature in the future.
- Volunteers collectively contributed 468 hours of nature restoration at Penpont, supporting us to achieve the aims of our seasonal action plan whilst connecting to the land and learning how to plant trees, identify and process tree seeds and install tree guards.
- Our two Youth Rangers attained key ecological skills, including tree planting, coppicing, green woodworking, bushcraft, fencing and habitat creation as well as willow weaving, storytelling, public speaking and project management.
- Habitat restoration across the site included planting 3,000 trees and 1.3 km of hedgerows, creating a wildflower meadow and restoring two ponds (rewetting 215 m²), as well as installing an otter holt, four barn owl and three pine marten boxes.
- With support from the Tree Council and Bannau Brycheiniog National Park Authority, we have developed an on-site tree nursery to collect and grow seeds from the local tree population, aiming to bolster parkland veteran trees and reintroduce endangered species like black poplar, wild service, whitebeam, and true wild apple. The nursery will also serve as an educational resource, inspiring young people to learn about trees' natural cycles and engage in seed collection, processing, cultivation, and planting.

5. Sectoral Change

We have provided guidance and support to 18 organisations, including the Campaign for National Parks, the National Trust, Field Studies Council, the Mammal Society, the Knepp Foundation and Friends of The Earth, offering expertise and sharing insights and strategies to amplify youth involvement. Our influence extends beyond individual projects, as demonstrated by our engagement with key stakeholders and decision-makers. Whether sharing our expertise with the British Academy in relation to place-based policymaking, or participating in DEFRA's roundtable on green jobs for the nature sector, we are drawing on learnings from our work to influence the environmental sector and help shape policy on a national scale.

We look forward to the coming year with optimism and confidence in our team and our ability to inspire and empower young people to take action for nature and lead change across the UK.

Professor David W. Macdonald CBE, FRSE (Chair)

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 28 January 2025 and signed on its behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Opinion

We have audited the financial statements of Action for Conservation (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION (CONTINUED)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION (CONTINUED)

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including taxation legislation, data protection, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION (CONTINUED)

- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, Charity Commission and the company's legal advisors

There are inherent limitations in our audit procedures described as above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edwards and Keeping Limited, Statutory Auditor

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

29 January 2025

Edwards and Keeping Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION FOR CONSERVATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	506,276	365,765	872,041	614,780
Charitable activities	3	-	-	-	243,545
Investment income	4	1,602	-	1,602	1,846
Other income		1,304	957	2,261	3,417
Total income		<u>509,182</u>	<u>366,722</u>	<u>875,904</u>	<u>863,588</u>
Expenditure on:					
Raising funds	5	(2,350)	-	(2,350)	(679)
Charitable activities	6	<u>(448,791)</u>	<u>(365,091)</u>	<u>(813,882)</u>	<u>(953,720)</u>
Total expenditure		<u>(451,141)</u>	<u>(365,091)</u>	<u>(816,232)</u>	<u>(954,399)</u>
Net movement in funds		58,041	1,631	59,672	(90,811)
Reconciliation of funds					
Total funds brought forward		<u>183,204</u>	<u>100,250</u>	<u>283,454</u>	<u>374,265</u>
Total funds carried forward	17	<u>241,245</u>	<u>101,881</u>	<u>343,126</u>	<u>283,454</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)
BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		8,902		6,155
Current assets					
Debtors	13	47,409		36,516	
Cash at bank and in hand	14	<u>389,995</u>		<u>307,220</u>	
		437,404		343,736	
Creditors: Amounts falling due within one year	15	<u>(103,180)</u>		<u>(66,437)</u>	
Net current assets			<u>334,224</u>		<u>277,299</u>
Net assets			<u>343,126</u>		<u>283,454</u>
Funds of the charity:					
Restricted		101,881		100,250	
Unrestricted income funds					
Unrestricted		<u>241,245</u>		<u>183,204</u>	
Total funds	17		<u>343,126</u>		<u>283,454</u>

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on 28 January 2025 and signed on their behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		59,672	(90,811)
Adjustments to cash flows from non-cash items			
Depreciation	6	2,226	1,518
Investment income	4	<u>(1,602)</u>	<u>(1,846)</u>
		60,296	(91,139)
Working capital adjustments			
(Increase)/decrease in debtors	13	(10,893)	23,815
Increase/(decrease) in creditors	15	21,743	(43,101)
Increase/(decrease) in deferred income		<u>15,000</u>	<u>(65,000)</u>
Net cash flows from operating activities		<u>86,146</u>	<u>(175,425)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	1,602	1,846
Purchase of tangible fixed assets	12	(4,973)	(936)
Sale of tangible fixed assets		<u>-</u>	<u>1,602</u>
Net cash flows from investing activities		<u>(3,371)</u>	<u>2,512</u>
Net increase/(decrease) in cash and cash equivalents		82,775	(172,913)
Cash and cash equivalents at 1 April		<u>307,220</u>	<u>480,133</u>
Cash and cash equivalents at 31 March		<u><u>389,995</u></u>	<u><u>307,220</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Action for Conservation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (ii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at costs, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% Reducing balance

Trade debtors

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	467,291	336,504	803,795	586,924
Donations from individuals	15,778	24,911	40,689	22,844
Gift aid reclaimed	2,502	4,310	6,812	5,012
Gifts in kind	20,705	40	20,745	-
	<u>506,276</u>	<u>365,765</u>	<u>872,041</u>	<u>614,780</u>

3 Income from charitable activities

	Total 2024 £	Total 2023 £
Kickstarter scheme	-	243,545

4 Investment income

	Unrestricted General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,602</u>	<u>1,602</u>	<u>1,846</u>

5 Expenditure on raising funds

	Unrestricted General £	Total 2024 £	Total 2023 £
Fundraising costs	2,005	2,005	577
Card merchant fees	<u>345</u>	<u>345</u>	<u>102</u>
	<u>2,350</u>	<u>2,350</u>	<u>679</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

6 Expenditure on charitable activities

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
<u>Direct costs</u>				
Event costs				
Venue hire	3,578	17,532	21,110	12,929
Food and drink	1,988	7,898	9,886	5,755
Clothing/ prizes	1,154	1,921	3,075	1,238
Activity costs	371	48,226	48,597	15,603
Consultancy fees	533	9,179	9,712	-
Wages and salaries	166,077	269,650	435,727	378,890
Consultancy fees	-	-	-	3,799
Project marketing and promotion	917	-	917	1,951
Kickstarter scheme	-	-	-	295,873
Travel and subsistence	11,673	9,303	20,976	30,926
<u>Support costs</u>				
Insurance	4,766	-	4,766	3,331
Telephone	3,444	-	3,444	4,119
Office rent	47,957	-	47,957	47,760
Office expenses	19,091	254	19,345	7,457
Printing, postage and stationery	828	566	1,394	1,378
Sundry expenses	597	-	597	283
Subscriptions	3,929	-	3,929	4,399
Legal and professional fees	21,023	562	21,585	1,546
Depreciation	2,225	-	2,225	1,519
Loss on disposal of fixed assets	-	-	-	1,602
Wages and salaries	153,740	-	153,740	128,737
<u>Governance costs</u>				
Accountancy	1,500	-	1,500	1,200
Auditors' remuneration	3,400	-	3,400	3,425
	<u>448,791</u>	<u>365,091</u>	<u>813,882</u>	<u>953,720</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>2,225</u>	<u>1,519</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr Robert Macfarlane

£Nil (2023: £25) of expenses were reimbursed to Dr Robert Macfarlane during the year.

The expenses reimbursed were for travel costs.

Ms Aoife Bennett

£85 (2023: £Nil) of expenses were reimbursed to Ms Aoife Bennett during the year.

The expenses were for travel expenses.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	530,612	462,389
Social security costs	46,954	34,960
Pension costs	11,901	10,278
	<u>589,467</u>	<u>507,627</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

2024 No	2023 No
<u>15</u>	<u>15</u>

The Chief Executive Officer, as the highest paid member of staff, received benefits totalling (including Employers National Insurance) £73,345 (2023 - £69,897).

10 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>3,400</u>	<u>3,425</u>
Other fees to auditors		
All other non-audit services	<u>1,500</u>	<u>1,200</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

12 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2023	12,194	12,194
Additions	4,973	4,973
At 31 March 2024	17,167	17,167
Depreciation		
At 1 April 2023	6,039	6,039
Charge for the year	2,226	2,226
At 31 March 2024	8,265	8,265
Net book value		
At 31 March 2024	8,902	8,902
At 31 March 2023	6,155	6,155

13 Debtors

	2024 £	2023 £
Trade debtors	-	352
Prepayments	18,940	16,115
Accrued income	18,470	13,288
Other debtors	9,999	6,761
	47,409	36,516

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	389,995	307,220

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	16,312	16,821
Other creditors	13,444	1,652
Accruals	28,424	17,964
Deferred income	45,000	30,000
	<u>103,180</u>	<u>66,437</u>

Deferred income

	2024 £	2023 £
Deferred income at 1 April 2023	30,000	95,000
Resources deferred in the period	45,000	30,000
Amounts released from previous periods	<u>(30,000)</u>	<u>(95,000)</u>
Deferred income at year end	<u>45,000</u>	<u>30,000</u>

16 Commitments

Other financial commitments

Action for Conservation had a three year lease for the rent of London premises which expired on 13 July 2024. A new 5 year lease on the premises started on 14 July 2024, again with a six month notice period. The annual rental cost for the first year of the lease will be £17,043 (plus service charges), rising by indexation in future years.

Other premises were rental arrangements with one month notice periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted				
General	183,204	509,182	(451,141)	241,245
Restricted				
Ambassadors	12,338	6,472	(18,810)	-
Camp	2,000	24,981	(26,981)	-
Leadership sites	-	4,960	(4,960)	-
Penpont	76,534	131,470	(157,548)	50,456
WildED	9,018	178,839	(136,432)	51,425
Garsdale	360	-	(360)	-
North West Region (Energy Savings Trust)	-	20,000	(20,000)	-
	100,250	366,722	(365,091)	101,881
Total funds	283,454	875,904	(816,232)	343,126

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Fund	268,689	332,581	(418,066)	183,204
Restricted funds				
Ambassadors	-	87,757	(75,419)	12,338
Camp	2,927	32,000	(32,927)	2,000
Penpont	1,050	95,050	(19,566)	76,534
Race for Nature	23,847	-	(23,847)	-
WildED	20,121	72,295	(83,398)	9,018
Garsdale	-	360	-	360
AFC Kickstarter scheme	(3,106)	16,342	(13,236)	-
Kickstarter scheme	60,737	227,203	(287,940)	-
	<u>105,576</u>	<u>531,007</u>	<u>(536,333)</u>	<u>100,250</u>
Total funds	<u>374,265</u>	<u>863,588</u>	<u>(954,399)</u>	<u>283,454</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,902	-	8,902
Current assets	301,889	135,515	437,404
Current liabilities	<u>(69,546)</u>	<u>(33,634)</u>	<u>(103,180)</u>
Total net assets	<u>241,245</u>	<u>101,881</u>	<u>343,126</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	6,155	-	6,155
Current assets	242,646	101,090	343,736
Current liabilities	<u>(65,597)</u>	<u>(840)</u>	<u>(66,437)</u>
Total net assets	<u>183,204</u>	<u>100,250</u>	<u>283,454</u>

Accounts

ACTION FOR CONSERVATION

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Auditors' Report	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 24

ACTION FOR CONSERVATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Dr Robert Macfarlane (appointed 10 April 2014) Mr Alex Mills (appointed 03 June 2014) Professor David Macdonald (appointed 02 October 2014) Dame Helen Ghosh (appointed 15 December 2017) Dr John Fanshawe (appointed 03 December 2015) Ms Aoife Bennett (appointed 10 October 2014) Ms Khadijah Haq (appointed 23 September 2021) Ms Yetunde Kehinde (appointed 11 October 2022)
Senior Management / Leadership Team	Mr Hendrikus van Hensbergen, Chief Executive Officer Ms Laura Kravac, Head of Programmes
Charity Registration Number	1157297
Principal Office	South Wing Somerset House London WC2R 1LA
Auditor	Edwards & Keeping Statutory Auditor Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves equivalent to between three and six months of committed expenditure. At 31 March 2023 free reserves stood at £177,049.

Structure, governance and management

Nature of governing document

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 22 June 2017. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Chair's Report

(Achievements and performance and financial review)

Over the past year, we have been inspired by the energy, creativity and resilience demonstrated by young people working towards environmental justice around the world, and in particular those in our own vibrant network across our programmes. Our work, underpinned by our ambitious new five-year strategy, launched in January 2023, continues to give these young change-makers the support and tools they need to achieve positive change for the planet and, importantly, opportunities to deepen their connection to the living world. Our WildED workshop programme, Residential Camps, Ambassador Programme and Land-Based Projects help reinforce ecological and inter-generational values, and in doing so enable young people to lead meaningful action for nature and people whilst inspiring and influencing others to join them. By sharing young peoples' stories of hope, wonder, action, change and diversity, we build the case for their participation in environmental decision-making at all levels of society across the UK.

Financial Stability

We began the year with a budgeted deficit of £517k and ended the year with a deficit of £91k (2021/22 - surplus of £98k). While the annual deficit was planned, we are pleased with this outcome, which puts us in a strong position at the start of the next financial year 2023/24.

In 2022/23, income for our core programmes and land-based work increased to £620k (2021/22 - £546k). We also saw a 20% increase in our unrestricted funding, from £277k in 2021/22 to £333k in the current year. Overall, our total income for the year was £864k (2021/22 - £1,228k). The difference is due to a one-off, large-scale project coming to an end part way through the financial year. Race for Nature's Recovery, which ran between January 2021 and December 2022, provided paid 6-month placements to young people in organisations across the environmental sector.

In 2022/23, we secured renewed multi-year funding from the Dulverton Trust (£135k over three years) and grants from several new funders: the Moondance Foundation (£65k), Rewilding Britain (£15k), Ian McTaggart Trust (£5k), and South Downs National Park Authority (£2k). The following trusts and foundations continued to support our work: Esmée Fairbairn Foundation (£123k), Ernest Cook Trust (£67k), OVO Foundation (£55k), Garfield Weston Foundation (£50k), Joseph Rowntree Charitable Trust (£43k), Swire Charitable Trust (£30k), Reta Lila Howard Foundation (£30k), EQ Foundation (£26k), HCD Education and General Trust (£10k), Raise Your Hands (an uplift of £5k), Ernest Kleinwort Charitable Trust (£5k), Simon Gibson Charitable Trusts (£5k), James Gibson Charitable Trust (£5k), HDH Wills 1965 Charitable Trust (£1k) and Bryan Guinness Charitable Trust (£1k). The Esmée Fairbairn Foundation remains our largest donor. We received £28k from individual donations and Gift Aid (2021/22 - £40k) from our participation in the Big Give Green Match Fund, as well as regular donations from our small group of loyal individual donors and one-off donations from other supporters.

Total expenditure in 2022/23 was £954k (2021/22 - £1,130k). The reduction in expenditure is in line with the end of Race for Nature's Recovery; related project costs reduced by £316k to £296k (2021/22 - £611k). Direct costs for other programmes and activities increased by 20% to £72k as we continued to grow our work (2021/22 - £60k). In relation to this, there was a notable increase of £125k in staff costs, from £383k in 2022/21 to £508k in 2022/23. This was due to appointing 5 new posts as well as increasing all staff salaries to match the unprecedented rise in living costs in the preceding 12 months. Support costs increased slightly from £70k in 2021/22 to £73k in 2022/23.

The 2022/23 financial statements report closing balances of £183k unrestricted funds (of which £177k were free reserves, sufficient to meet the reserves policy minimum) and £100k restricted funds.

Staff & Trustees

Our staff team has grown significantly this year, and we have developed our Finance, Human Resources, Fundraising and Programmatic capacity with the welcome addition of Hal Rhoades (Land-based Projects and Policy Lead), Svetlana Karadimova (Finance and HR Lead), Uilani Dines (Fundraising Manager), Mishaal Akbar (Programme Coordinator, South East) and Holly Chantrill-Cheyette (Programme Coordinator, South West).

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The board was delighted to welcome Yetunde Kehinde as a new trustee this year. We met Yetunde in 2017 when she successfully applied for a place on our Residential Summer Camp. Five years later, Yetunde is a leading youth voice in the environmental movement, studies Geography at the University of Oxford and recently chaired the Natural History Museum's Urban Nature Project. She has experienced all of our programmes either as a participant or mentor, and we are very excited to welcome her as a trustee. The board will also be recruiting two new youth trustees in autumn 2023.

WildED

This year we successfully piloted an annual model of our WildED Programme with five schools in Manchester, London and Bristol. The desire to pilot a longer-term version of the programme emerged from our own monitoring and evaluation of the termly model, which we did not feel allowed for enough time for young people to carry out their ambitious project ideas or allow for changes or disruptions to the school year. The annual model includes new inspirational 'action days', where young people take practical action with a community partner to inspire and motivate them as they deliver their own independent projects. The outcomes of the annual pilot are very promising, with 89% of young people demonstrating environmental understanding, 99% of young people demonstrating environmental awareness, 73% of young people demonstrating environmental knowledge and 70% of young people feeling more connected to nature after our workshops.

Our termly WildED Programme continued to run alongside the annual pilot. We supported a total of 1,403 young people in 66 schools or youth groups, with an average pupil premium rate of 38% across the South East, South West and North West, to plan 285 student-led group projects and campaigns. 278 of these projects demonstrated environmental knowledge, 254 demonstrated key skills attainment, and 199 resulted in measurable change for people or wildlife.

"I learned that conservation isn't just working in the savannahs or rainforests. It can be at home as well." - WildED student

This year, WildED students:

- Co-designed the future of an unloved and unused outdoor space in Manchester in partnership with a local gardening expert. The group sowed seeds, learned about plant maintenance and sourced second-hand materials for their garden.
- Raised awareness about energy consumption in their school and initiated a new recycling scheme in partnership with their school's art department.
- Created their school's first wildlife-friendly vegetable garden following a planning workshop with an urban growing partner, Sow the City. The group designed their garden with vegetables that celebrate the culinary heritage of young people of Southeast Asian descent.

Following the programme, 73% of students reported a better understanding of what conservation is and its importance, 74% reported having more knowledge of environmental issues and solutions, 68% said they now considered their behaviour and impact on the environment and 100% would recommend the programme to a friend.

Camp

We delivered four Residential Camps in July and August 2022, hosting 48 young people aged 12-16 at sites in the Peak District National Park, Pembrokeshire Coast National Park and South Downs National Park. We received 160 applications; 48% were from young people who self-identified as Visible Minority Ethnic (VME). In addition, 40% of those selected to attend Camp self-identified as VME. Each Camp consisted of five days of nature and skill-building exercises where participants connected with nature through natural history walks, hands-on conservation work with rangers and mindfulness activities, and developed the skills to take action locally in workshops delivered by young conservation professionals.

Following Camp, 65% of participants said they better understood what conservation is and why it is important, 69% felt more knowledgeable about local and global environmental issues and solutions for tackling them, 73% felt more aware of different career opportunities within the environmental sector, 100% said that the experience would lead them to seek out more opportunities to connect with and help nature and 100% said they would recommend Camp to a friend.

"I learned about the small things I can do personally like litter picking and planting wildflowers but also bigger things like campaigns and advocating" - 2022 camp participant

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Ambassador Programme

Following our summer Camp season, all attendees were invited to join our year-long Ambassador Programme of mentoring, support and a range of further events and training sessions that empower them to lead change in their own communities and become powerful youth voices for nature nationally.

Over the past year, Ambassadors and Alumni across the UK have undertaken 570 environmental actions, 420 demonstrating environmental knowledge acquisition, 388 demonstrating skills attainment and 301 resulting in measurable change for people and wildlife.

This year, our Ambassadors and Alumni have:

- Carried out ecological surveys at the Wilder Blean project in Kent, home to the first successfully reintroduced bison.
- Visited a regenerative farm in Derbyshire where they learned about land management practices and sowed seeds as part of the farm's very first wildflower meadow.
- Led bird surveys and created bird habitats at the RSPB Newport Wetlands Nature Reserve.
- Spoken on a panel at the British Trust for Ornithology's Youth Panel.
- Led a live takeover of the Butterfly Conservation Trust's Instagram as part of the Colour of Transformation premiere event.
- Attended our very first Alumni graduation residential, where 28 young people built hedgehog habitats, volunteered with a local conservation group and learned about rewilding and the history of the Malvern Hills.
- Started a 'Riverlution' project to take action and campaign for cleaner rivers and canals across the UK.
- Delivered a fast fashion workshop to teach individuals from the local community how to mend their clothing.
- Created environmental art for Liverpool's Open Eye Gallery.

Land-based Projects

The Penpont Project, our flagship inter-generational Land-based Project, continues to be a source of transformation, both of the land and the spirit of the surrounding community. This year, we transitioned from the visioning phase of the project to more practical delivery. With the help of £70,000 in funding secured for the project, we've led two residencies with the Youth Leadership Group, delivered two community action days and undertaken practical activities on the project site, including hedge-laying with our farming partners, restoring wildflower meadows, scoping out potential for willow beds on site, shaping plans for the creation of a tree nursery and planting 3,000 trees.

'It feels magical to come up with plans together and then watch them blossom.' - Penpont Youth Leadership Group member

Plans for the Penpont Education Programme are taking shape, and we have been co-designing and trialing different activities with youth groups and schools. In addition to change on the land, we are positioning the Penpont Project as a national case study for an intergenerational approach to nature restoration through spotlight talks at the RSPB, features in the Ecologist, Natur Cymru and the Bannau Brycheiniog National Park's new 'Y Bannau: The Future' strategy, and a presentation at this year's Oxford Real Farming Conference.

The Garsdale Pike Youth Leadership Group visited the land for the final time in November, presenting their impressive vision for the project's future to the Wild Garsdale Pike trustees. The landowner is now responsible for taking this vision forward with support from her newly formed Youth Steering Group, which several of the original Youth Leadership Group members have now joined.

Using the learnings from the Penpont Project and our partnership at Garsdale Pike, we are now sowing the seeds for a burgeoning network of Intergenerational Land-based Project sites across the UK and exploring how we can deliver new visions for nature across 3,500 acres of land through long-term partnerships with the Avon Wildlife Trust, the National Trust and Woven Earth.

Sectoral Change

Building on our core youth engagement programmes, we continue working to create sectoral change, creating space for a national youth environmental movement that shifts culture, shapes environmental policy and changes conservation practice.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

We are supporting other environmental NGOs to embed better youth engagement practices, including by facilitating young people in influencing their strategic direction. This year, we have supported 25 Alumni of our programmes to progress to youth positions in other environmental organisations within the sector, or relevant study at university, and we continue to work with our own youth trustees, all of whom are active Alumni of our programmes. AFC's Ambassadors are seeking out influential positions within our developing network of Land-Based Projects, with 10 individuals now part of the Youth Leadership Project at Woven Earth in Matlock. This year, our Ambassadors joined the Marine Conservation Society's Youth Ocean Network, chaired and created eco-committees at their schools and colleges and became Ambassadors for the iWill campaign.

We were invited by the National Trust to share the Penpont Project's story with over 40 staff members and explore how the National Trust could better incorporate young voices into their decision-making. This led to an invitation to present to the team of 200 National Trust staff responsible for delivering on their UK-wide 'Everyone Welcome' and 'Climate Action' strategic objectives.

Race for Nature's Recovery came to an end this autumn. We supported 125 young people, over 70% of whom are from underrepresented backgrounds, into meaningful work placements within the environmental sector. Over half of these young people are still working in the sector now, many at their original host organisation, and host organisations made a number of significant changes to their own HR practices as a result of taking part in the scheme.

We look forward to the coming year with optimism and confidence in our team and our ability to inspire and empower young people to take action for nature and lead change across the UK.

Professor David W. Macdonald CBE, FRSE (Chair)

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 28 September 2023 and signed on its behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Opinion

We have audited the financial statements of Action for Conservation (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

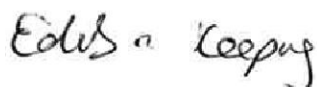
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Edwards & Keeping, Statutory Auditor

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

31 October 2023

Edwards & Keeping is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION FOR CONSERVATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	327,318	287,462	614,780	545,426
Charitable activities	3	-	243,545	243,545	682,046
Investment income	4	1,846	-	1,846	128
Other income		3,417	-	3,417	400
Total income		<u>332,581</u>	<u>531,007</u>	<u>863,588</u>	<u>1,228,000</u>
Expenditure on:					
Raising funds	5	(679)	-	(679)	(874)
Charitable activities	6	<u>(417,387)</u>	<u>(536,333)</u>	<u>(953,720)</u>	<u>(1,129,179)</u>
Total expenditure		<u>(418,066)</u>	<u>(536,333)</u>	<u>(954,399)</u>	<u>(1,130,053)</u>
Net movement in funds		(85,485)	(5,326)	(90,811)	97,947
Reconciliation of funds					
Total funds brought forward		<u>268,689</u>	<u>105,576</u>	<u>374,265</u>	<u>276,318</u>
Total funds carried forward	17	<u>183,204</u>	<u>100,250</u>	<u>283,454</u>	<u>374,265</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		6,155		8,339
Current assets					
Debtors	13	36,516		60,331	
Cash at bank and in hand	14	<u>307,220</u>		<u>480,133</u>	
		343,736		540,464	
Creditors: Amounts falling due within one year	15	<u>(66,437)</u>		<u>(174,538)</u>	
Net current assets			<u>277,299</u>		<u>365,926</u>
Net assets			<u>283,454</u>		<u>374,265</u>
Funds of the charity:					
Restricted		100,250		105,576	
Unrestricted income funds					
Unrestricted		<u>183,204</u>		<u>268,689</u>	
Total funds	17		<u>283,454</u>		<u>374,265</u>

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 28 September 2023 and signed on their behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Action for Conservation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at costs, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% Reducing balance

Trade debtors

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	318,250	268,674	586,924	505,680
Donations from individuals	7,582	15,262	22,844	34,673
Gift aid reclaimed	1,486	3,526	5,012	5,073
	<u>327,318</u>	<u>287,462</u>	<u>614,780</u>	<u>545,426</u>

3 Income from charitable activities

	Restricted funds £	Total 2023 £	Total 2022 £
Kickstarter scheme	<u>243,545</u>	<u>243,545</u>	<u>682,046</u>

4 Investment income

	Unrestricted General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,846</u>	<u>1,846</u>	<u>128</u>

5 Expenditure on raising funds

	Unrestricted General £	Total 2023 £	Total 2022 £
Fundraising costs	577	577	24
Card merchant fees	<u>102</u>	<u>102</u>	<u>850</u>
	<u>679</u>	<u>679</u>	<u>874</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 Expenditure on charitable activities

	Unrestricted		Total	Total
	General	Restricted	2023	2022
	£	£	£	£
Direct costs				
Event costs				
Venue hire	177	12,752	12,929	9,223
Food and drink	502	5,253	5,755	6,403
Clothing/ prizes	-	1,238	1,238	3,132
Activity costs	-	15,603	15,603	5,617
Wages and salaries	195,200	183,690	378,890	383,056
Consultancy fees	250	3,549	3,799	2,519
Project marketing and promotion	723	1,228	1,951	3,572
Kickstarter scheme	-	295,873	295,873	611,437
Travel and subsistence	15,563	15,363	30,926	29,234
Support costs				
Insurance	3,331	-	3,331	2,629
Telephone	4,119	-	4,119	2,927
Office rent	47,760	-	47,760	33,939
Office expenses	6,549	908	7,457	5,147
Printing, postage and stationery	502	876	1,378	3,038
Sundry expenses	283	-	283	215
Subscriptions	4,399	-	4,399	3,483
Legal and professional fees	1,546	-	1,546	15,927
Depreciation	1,519	-	1,519	2,755
Loss on disposal of fixed assets	1,602	-	1,602	-
Wages and salaries	128,737	-	128,737	-
Governance costs				
Accountancy	1,200	-	1,200	1,686
Auditors' remuneration	3,425	-	3,425	3,240
	<u>417,387</u>	<u>536,333</u>	<u>953,720</u>	<u>1,129,179</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Loss on disposal of fixed assets	1,602	-
Depreciation of fixed assets	<u>1,519</u>	<u>2,755</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ms Khadijah Haq

£Nil (2022: £30) of expenses were reimbursed to Ms Khadijah Haq during the year.

Dr Robert Macfarlane

£25 (2022: £Nil) of expenses were reimbursed to Dr Robert Macfarlane during the year.

The expenses reimbursed were for travel costs.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	462,389	349,067
Social security costs	34,960	26,609
Pension costs	10,278	7,380
	<u>507,627</u>	<u>383,056</u>

Included in staff costs for 2021/22 are payments to a freelance worker totalling £22,680

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

2023 No	2022 No
<u>15</u>	<u>11</u>

The Chief Executive Officer, as the highest paid member of staff, received benefits totalling (including Employers National Insurance) £69,897 (2022 - £60,652).

10 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>3,425</u>	<u>3,240</u>
Other fees to auditors		
All other non-audit services	<u>1,200</u>	<u>1,686</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2022	15,095	15,095
Additions	936	936
Disposals	(3,837)	(3,837)
At 31 March 2023	<u>12,194</u>	<u>12,194</u>
Depreciation		
At 1 April 2022	6,756	6,756
Charge for the year	1,518	1,518
Eliminated on disposals	(2,235)	(2,235)
At 31 March 2023	<u>6,039</u>	<u>6,039</u>
Net book value		
At 31 March 2023	<u>6,155</u>	<u>6,155</u>
At 31 March 2022	<u>8,339</u>	<u>8,339</u>

13 Debtors

	2023 £	2022 £
Trade debtors	352	-
Prepayments	16,115	14,462
Accrued income	13,288	39,319
Other debtors	6,761	6,550
	<u>36,516</u>	<u>60,331</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>307,220</u>	<u>480,133</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	16,821	10,973
Other creditors	1,652	12,279
Accruals	17,964	56,286
Deferred income	30,000	95,000
	<u>66,437</u>	<u>174,538</u>

Deferred income

	2023 £	2022 £
Deferred income at 1 April 2022	95,000	50,000
Resources deferred in the period	30,000	95,000
Amounts released from previous periods	<u>(95,000)</u>	<u>(50,000)</u>
Deferred income at year end	<u>30,000</u>	<u>95,000</u>

16 Commitments

Other financial commitments

Action for Conservation has entered into a three year lease for the rent of London premises, expiring on 13 July 2024, with a six month notice period. The annual rental cost during 2022/23 will be £18,665 (plus service charges), rising by indexation in future years.

Other premises in Bristol and Manchester were rental arrangements with one month notice periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted				
General	<u>268,689</u>	<u>332,581</u>	<u>(418,066)</u>	<u>183,204</u>
Restricted				
Ambassadors	-	87,757	(75,419)	12,338
Camp	2,927	32,000	(32,927)	2,000
Penpont	1,050	95,050	(19,566)	76,534
Race for Nature	23,847	-	(23,847)	-
WildED	20,121	72,295	(83,398)	9,018
Garsdale	-	360	-	360
AFC Kickstarter scheme	(3,106)	16,342	(13,236)	-
Kickstarter scheme	<u>60,737</u>	<u>227,203</u>	<u>(287,940)</u>	<u>-</u>
	<u>105,576</u>	<u>531,007</u>	<u>(536,333)</u>	<u>100,250</u>
Total funds	<u><u>374,265</u></u>	<u><u>863,588</u></u>	<u><u>(954,399)</u></u>	<u><u>283,454</u></u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Fund	224,505	276,971	(232,787)	268,689
Restricted funds				
Ambassadors	7,870	13,275	(21,145)	-
Camp	-	50,000	(47,073)	2,927
Funded equipment	1,494	-	(1,494)	-
Penpont	-	64,103	(63,053)	1,050
Race for Nature	19,560	41,000	(36,713)	23,847
WildED	22,341	100,605	(102,825)	20,121
Secondment	548	-	(548)	-
AFC Kickstarter scheme	-	1,011	(4,117)	(3,106)
Kickstarter scheme	-	681,035	(620,298)	60,737
	<u>51,813</u>	<u>951,029</u>	<u>(897,266)</u>	<u>105,576</u>
Total funds	<u>276,318</u>	<u>1,228,000</u>	<u>(1,130,053)</u>	<u>374,265</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	6,155	-	6,155
Current assets	242,646	101,090	343,736
Current liabilities	(65,597)	(840)	(66,437)
Total net assets	183,204	100,250	283,454

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	8,339	-	8,339
Current assets	391,195	149,269	540,464
Current liabilities	(130,845)	(43,693)	(174,538)
Total net assets	268,689	105,576	374,265

19 Related party transactions

During the year the charity made the following related party transactions:

Hendrikus van Hensbergen

(Chief Executive Officer of Action for Conservation)

Mr van Hensbergen is in receipt of royalty income from a book written by him. During 2021/22 he received £123.39 of royalty income from books purchased by Action for Conservation and donated £112.61 of the royalty income to Action for Conservation in the year. During 2022/23 he donated a further £10.78 to Action for Conservation so that he has donated all of the royalties he has received from books purchased by Action for Conservation. At the balance sheet date the amount due to/from Hendrikus van Hensbergen was £Nil (2022 - £Nil).

Accounts

ACTION FOR CONSERVATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Auditors' Report	7 to 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 22

ACTION FOR CONSERVATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Dr Robert Macfarlane Mr Alex Mills Professor David Macdonald Dame Helen Ghosh Dr John Fanshawe Ms Aoife Bennett Mrs Khadijah Haq Mrs Yetunde Kehinde
Senior Management / Leadership Team	Mr Hendrikus van Hensbergen, Chief Executive Officer Ms Laura Kravac, Head of Programmes
Charity Registration Number	1157297
Principal Office	South Wing Somerset House London WC2R 1LA
Auditor	Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves equivalent to between three and six months of committed expenditure. At 31 March 2022 free reserves stood at £268,689. The remaining funds carried forward, most of which were received 6 months into the financial year, are committed to core cost expenditure in the first 6 months of the coming financial year.

Structure, governance and management

Nature of governing document

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 22 June 2017. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Chair's report

Over the past year we have seen young people, and youth activism, continue to adapt to online methods of learning and communication, but the case for coordinated grassroots engagement, particularly among young people, has never been stronger and our work remains as relevant as ever. Our WildED workshop programme, held in secondary schools in under-served urban areas, has returned to in-person delivery where possible, supporting young people in leading change in their local areas; we have delivered Residential Camps in UK National Parks for participants to experience nature first hand; and our Youth Ambassadors have been busy becoming powerful youth voices for the environment and working on our large-scale intergenerational nature restoration initiatives. By utilising these projects and communicating key learnings we encourage the wider sector to embed youth-decision making and involvement in environmental action UK-wide.

We have continued to see a growth in our income this year, despite some programmatic adjustments post-pandemic. We secured new multi-year commitments from the Ernest Cook Trust (£45,000 over three years) and Swire Charitable Trust (£90,000 over three years). The Esmée Fairbairn Foundation remains our largest donor; this year saw the release of the third tranche of their five-year core grant, as well as the second tranche of a two-year grant of £60,000 towards the Race for Nature's Recovery programme. The following trusts and foundations continued to support our work; Reta Lila Howard Foundation (£30,000), Dulverton Trust (£35,000), OVO Foundation (£55,000), Education Services 2010 (£3,000), Garfield Weston Foundation (£50,000), Raby Family Trust (£5,000), Joseph Rowntree Charitable Trust (£50,000) and Swire Charitable Trust (£30,000). Several new funders have also joined our supporter list; EQ Foundation (£10,000), Raise Your Hands (£16,700), Simon Gibson Charitable Trust (£5,000), HCD Education and General Trust (£10,000), Ernest Kleinwort Charitable Trust (£15,000) and Synchronicity Earth (£11,000). In co-running Race for Nature's Recovery, a sector-wide diversity initiative, we acted as the conduit for Department for Work and Pensions' salary payments for young people employed in 6-month placements by over 30 environmental organisations. This is reflected in a significant increase in our income in this financial year. We received £34,673 in individual giving, an increase on FY20/21 due to our participation in the Big Give Green Match Fund, as well as regular donations from our small group of loyal donors, one off donations from new individuals, and larger contributions from businesses.

Our staff team has grown significantly over the past year, and we have created new roles to support our expanding programmatic requirements; we recruited three Kickstarters through the Race for Nature's Recovery programme (two Young Engagement and Administrative Assistants and a Finance & Administration Assistant), a Programme Coordinator for the South West and a Land-based Projects and Policy Lead. Everyone has been thrilled to get back to in-person delivery this year, undertaking the vital task of inspiring and empowering young people to protect the natural world, after such a long period of uncertainty. We have delivered WildED to 1,080 young people in 54 schools or youth groups with an average pupil premium rate of 43% across the South East, South West and North West, supporting 190 student-led group projects and campaigns, 152 demonstrating environmental knowledge, 136 demonstrating key skills attainment, and 100 displaying measurable change for people or wildlife. Following workshops, 69% of students reported a better understanding of what conservation is and its importance, 67% reported having more knowledge of environmental issues and solutions and 59% said they now considered their behaviour and impact on the environment. In July 2021, we held a virtual cross-regional final event, attended by 45 students and hosted by early career conservationist, Chantelle Lindsay from the London Wildlife Trust, who presents CBeebies' 'Teeny Tiny Creatures'. Attendees were invited to create animal habitats from recycled materials, and the group with the most impressive creation were crowned WildED Champions by our judge, Miranda Lowe, Principal Curator at the Natural History Museum. The WildWEB programme was launched last year to support young people in taking action from home during the pandemic. As they returned to school and in-person WildED delivery resumed, we brought WildWEB to its conclusion in spring 2021, having supported 124 young people to engage in 65 hours of webinars.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

We delivered four camps in July and August 2021, hosting 50 young people aged 12-16 at sites in the Peak District National Park, Pembrokeshire Coast National Park and South Downs National Park. We received 159 applications; 48% were from young people who self-identified as Visible Minority Ethnic (VME). In addition, 48% of those selected to attend camps self-identified as VME. Each camp consisted of five days of nature and skill building exercises where participants connected with nature through natural history walks, hands-on conservation work with rangers and mindfulness activities, and developed the skills to take action locally in workshops delivered by young conservation professionals. Following camp, 77% of participants felt more connected to nature 81% said they better understood what conservation is and why it is important, 71% felt more knowledgeable about local and global environmental issues and solutions for tackling them, 86% felt more aware of different career opportunities within the environmental sector, and, 95% said that the experience would lead them to seek out more opportunities to connect with and help nature. Esther, 15, said, "it is really great to know that you are not alone as a young person who cares about the environment." Following our summer camp season, all attendees were invited to join our year-long Ambassador Programme of mentoring, support and a range of further events and training sessions that empower them to lead change in their own communities and become powerful youth voices for nature nationally. Over the past 12 months, Ambassadors and Alumni across the UK have undertaken 545 environmental actions, 437 demonstrating environmental knowledge acquisition, 351 demonstrating skills attainment and 264 resulting in measurable change for people and wildlife. They have written and delivered a speech on the importance of storytelling in conservation and organised a pond dipping and digital storytelling workshop as part of the Manchester Festival of Nature; successfully applied for Kew Gardens' Grow Wild funding programme for a youth-led community gardening project in Bristol; joined the Creatives for Climate Emergency workshop to explore how nature-based solutions can transform cityscapes and protect us from climate breakdown, and created a leaflet that will be printed and delivered to over 1,000 young people in Greater Manchester; spoken at Global Action Plan's Transform Our World Youth Summit as part of the Manchester Nature Consortium's Youth Panel; created the music for a promotional video for Action for Conservation's Garsdale Pike Project; and, spoken at the 2021 Young Nature Conference, among other actions. We also led a number of action-packed in-person reunion events including tree planting with Bristol Avon Rivers Trust, practical volunteering with the Canal & River Trust, and visits to the Wilder Blean Project in Kent and Chester Zoo.

Building on our core youth engagement programmes, we continue to work hard to create systemic change that will create space for a national youth environmental movement that shifts culture, shapes environmental policy and changes conservation practice. There are three key areas to this work:

1. Sector Support

We are supporting other environmental NGOs to embed better youth engagement practices, including by facilitating young people in influencing their strategic direction. This year, we have supported 21 Alumni of our programmes to progress to youth positions in other environmental organisations within the sector, or relevant study at university, and we continue to work with our three Youth Trustees on AFC's Trustee Board, all of whom are active Alumni of our programmes. AFC's Ambassadors have also been called on, on numerous occasions over the past year, to contribute to Government consultations, for example: Danny (13) consulted on the Department for Education's new climate and sustainability plan; and Zahabia (17) is currently sitting on a Department for Environment, Food and Rural Affairs' 'Access and Engagement with Nature Stakeholder Forum'.

2. Race for Nature's Recovery

Over the last year we have focussed significant effort on delivering Race for Nature's Recovery, a new programme to diversify the environmental sector, in partnership with SOS-UK, Generation Success and Voyage Youth. With support from the Department for Work and Pensions, we have trained and placed 125 young people on universal credit, 71% of whom are from underrepresented backgrounds, in six month paid placements in environmental NGOs across the UK. 179 hours of training have been delivered to upskill the trainees with environmental knowledge and key employability skills, and our retention rate of young people within the sector at the end of their placement is currently at 66%, and we hope that this will increase further as more placements come to an end.

3. Intergenerational Youth-Led Nature Restoration Projects

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Despite several site visits delayed by Covid-19 and adverse weather, the Youth Leadership Group (YLG) for the Penpont Project have maintained momentum through monthly calls, newsletters, videos from the tenant farmers and landowners on site, as well as two research visits to Knepp Estate in West Sussex and Old Lands in Wales. The YLG have worked together with the adult project partners to create a series of participatory maps of the Penpont project site. These maps act as 'talking tools', fostering important conversations, levelling power dynamics and enabling all partners to create a shared understanding of the land's past and present. They draw on and reflect local stories, place names and direct observation of nature by those living on the land, as well as data from baseline invertebrate, insect, bird and ecological surveys conducted with YLG involvement last summer. Based on in-depth understandings of the land and its potential contained in maps of the past and present, the YLG and adult partners have now created a visionary future map for Penpont. This map depicts an ambitious shared vision for the landscape where wilder areas intersect with nature-friendly farming and forestry to form a mosaic of thriving bio-cultural diversity at Penpont. The power of this vision lies in the fact that it is underpinned by a robust consensus and trust-building process facilitated by AFC over two years. In November, the YLG began work on outlining the steps needed to achieve this vision and began with a ceremonial planting of 100 trees on site. In February, members of the YLG attended a Penpont-led community tree planting event which engaged locals with the project and saw over 2,500 trees of varying species planted throughout the site to restore native hedgerow systems. With the support of AFC's Penpont Project Manager, the landowners, tenant farmers and all stakeholders, the YLG are now working on developing an action-focussed five-year management plan, with a view to initiating a number of key on-site interventions this spring. At their most recent visit, the YLG developed an 'acid test' for youth leadership, providing the Penpont Project Manager with clear instruction on how to ensure that young people continue to be in the lead, even when they are not present on the site to participate in daily restoration actions. To open the action-phase of the project, all stakeholders wrote a 'promise to Penpont', which they shared with one another around a fire in Penpont's central courtyard.

In April 2021, we took our learnings from the Penpont Project and applied them to the Garsdale Pike Project, a similar but lighter touch initiative engaging young people living in the North West over an 18 month period. Since the launch, the YLG have been learning from conservation and nature restoration experts, initiating baseline surveys to learn about the species on site and developing a toolkit of potential interventions that will form the basis of a youth-led action plan to be developed over the next six months. These initiatives will act as a blueprint for youth-led action, enabling us to share our unique approach to influence change more widely across the UK and refine the model as we apply it to similar projects in other contexts.

The board was thrilled to welcome new Youth Trustees this year, all of whom are Alumni of our programmes and bring their own experience that will help inform our approaches over the coming year. We look forward to another year of impactful programmes that inspire and empower young people to take action for nature and that exemplify our core values of Diversity, Wonder, Hope, Action and Change.

Professor David Macdonald CBE, FRSE (Chair)

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19 January 2023 and signed on its behalf by:

.....
Mr Alex Mills
Trustee

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Opinion

We have audited the financial statements of Action for Conservation (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Other Matters

The prior period financial statements were not subject to a audit and therefore the corresponding figures are unaudited.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
S J Hough FCA (Senior Statutory Auditor)
For and on behalf of Edwards & Keeping, Statutory Auditor

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

20 January 2023

ACTION FOR CONSERVATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	276,443	268,983	545,426	417,474
Charitable activities	3	-	682,046	682,046	-
Investment income	4	128	-	128	213
Other income		400	-	400	5,440
		<u>276,971</u>	<u>951,029</u>	<u>1,228,000</u>	<u>423,127</u>
Expenditure on:					
Raising funds	5	(317)	(557)	(874)	(45)
Charitable activities	6	<u>(232,470)</u>	<u>(896,709)</u>	<u>(1,129,179)</u>	<u>(304,691)</u>
Total expenditure		<u>(232,787)</u>	<u>(897,266)</u>	<u>(1,130,053)</u>	<u>(304,736)</u>
Net movement in funds		44,184	53,763	97,947	118,391
Reconciliation of funds					
Total funds brought forward		<u>224,505</u>	<u>51,813</u>	<u>276,318</u>	<u>157,927</u>
Total funds carried forward	17	<u>268,689</u>	<u>105,576</u>	<u>374,265</u>	<u>276,318</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)
BALANCE SHEET AS AT 31 MARCH 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		8,339		6,896
Current assets					
Debtors	13	60,331		2,937	
Cash at bank and in hand	14	<u>480,133</u>		<u>328,442</u>	
		540,464		331,379	
Creditors: Amounts falling due within one year	15	<u>(174,538)</u>		<u>(61,957)</u>	
Net current assets			<u>365,926</u>		<u>269,422</u>
Net assets			<u>374,265</u>		<u>276,318</u>
Funds of the charity:					
Restricted		105,576		51,813	
Unrestricted income funds					
Unrestricted		<u>268,689</u>		<u>224,505</u>	
Total funds	17		<u>374,265</u>		<u>276,318</u>

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 19 January 2023 and signed on their behalf by:

.....
Mr Alex Mills
Trustee

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Action for Conservation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at costs, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% Reducing balance

Trade debtors

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	264,050	241,630	505,680	403,744
Donations from individuals	12,083	22,590	34,673	5,078
Gift aid reclaimed	310	4,763	5,073	4,953
Grants, including capital grants;				
Government grants	-	-	-	3,699
	<u>276,443</u>	<u>268,983</u>	<u>545,426</u>	<u>417,474</u>

3 Income from charitable activities

	Restricted funds £	Total 2022 £
Kickstarter scheme	<u>682,046</u>	<u>682,046</u>

4 Investment income

	Unrestricted General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>128</u>	<u>128</u>	<u>213</u>

5 Expenditure on raising funds

	Unrestricted General £	Restricted £	Total 2022 £	Total 2021 £
Fundraising costs	24	-	24	-
Card merchant fees	<u>293</u>	<u>557</u>	<u>850</u>	<u>45</u>
	<u>317</u>	<u>557</u>	<u>874</u>	<u>45</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6 Expenditure on charitable activities

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Event costs				
Venue hire	-	9,223	9,223	4,478
Food and drink	-	6,403	6,403	504
Clothing/ prizes	279	2,853	3,132	24
Activity costs	-	5,617	5,617	-
Wages and salaries				
Wages and salaries	154,041	195,026	349,067	237,421
Employers National Insurance	10,586	16,023	26,609	16,298
Pensions	3,431	3,949	7,380	4,660
Consultancy fees	-	2,519	2,519	590
Project marketing and promotion	18	3,554	3,572	2,100
Kickstarter scheme	-	611,437	611,437	-
Insurance	2,629	-	2,629	881
Telephone	2,927	-	2,927	1,846
Office rent	33,939	-	33,939	10,143
Office expenses	4,540	607	5,147	12,979
Printing, postage and stationery	281	2,757	3,038	328
Sundry expenses	215	-	215	368
Subscriptions	2,818	665	3,483	2,387
Travel and subsistence	5,357	23,877	29,234	1,469
Legal and professional fees	3,728	12,199	15,927	4,949
Accountancy and Independent examination fees	1,686	-	1,686	1,542
Auditors' remuneration	3,240	-	3,240	-
Depreciation	2,755	-	2,755	1,724
	<u>232,470</u>	<u>896,709</u>	<u>1,129,179</u>	<u>304,691</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>2,755</u>	<u>1,724</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mrs Khadijah Haq

£30 (2021: £Nil) of expenses were reimbursed to Mrs Khadijah Haq during the year.

The expenses reimbursed were for travel costs.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	349,067	237,421
Social security costs	26,609	16,298
Pension costs	7,380	4,660
	<u>383,056</u>	<u>258,379</u>

Included in staff costs for 2021/22 are payments to a freelance worker totalling £22,680

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
	<u>11</u>	<u>8</u>

The Chief Executive Officer, as the highest paid member of staff, received benefits totalling (including Employers National Insurance) £60,652 (2021 - £Nil).

10 Auditors' remuneration

	2022 £
Audit of the financial statements	<u>3,240</u>
Other fees to auditors	
All other non-audit services	<u>1,686</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2021	10,897	10,897
Additions	4,198	4,198
At 31 March 2022	15,095	15,095
Depreciation		
At 1 April 2021	4,001	4,001
Charge for the year	2,755	2,755
At 31 March 2022	6,756	6,756
Net book value		
At 31 March 2022	8,339	8,339
At 31 March 2021	6,896	6,896

13 Debtors

	2022 £	2021 £
Prepayments	14,462	2,468
Accrued income	39,319	35
Other debtors	6,550	434
	60,331	2,937

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	480,133	328,442

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	10,973	4,174
Other creditors	12,279	6,241
Accruals	56,286	1,542
Deferred income	95,000	50,000
	<u>174,538</u>	<u>61,957</u>

Deferred income

	2022 £	2021 £
Deferred income at 1 April 2021	50,000	-
Resources deferred in the period	95,000	50,000
Amounts released from previous periods	(50,000)	-
Deferred income at year end	<u>95,000</u>	<u>50,000</u>

16 Commitments

Other financial commitments

Action for Conservation has entered into a three year lease for the rent of London premises, expiring on 13 July 2024, with a six month notice period. The annual rental cost during 2022/23 will be £18,665, rising by indexation in future years.

Other premises in Bristol and Manchester were rental arrangements with one month notice periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted				
General	224,505	276,971	(232,787)	268,689
Restricted				
Ambassadors	7,870	13,275	(21,145)	-
Camp	-	50,000	(47,073)	2,927
Funded equipment	1,494	-	(1,494)	-
Penpont	-	64,103	(63,053)	1,050
Race for Nature	19,560	41,000	(36,713)	23,847
WildED	22,341	100,605	(102,825)	20,121
Secondment	548	-	(548)	-
AFC Kickstarter scheme	-	1,011	(4,117)	(3,106)
Kickstarter scheme	-	681,035	(620,298)	60,737
	51,813	951,029	(897,266)	105,576
Total funds	276,318	1,228,000	(1,130,053)	374,265

For Ambassadors, Camp and Penpont only the restricted resources expended have been shown against the restricted fund. Additional resources expended have been met from general unrestricted funds.

The AFC Kickstarter scheme deficit of £3,106 at 31 March 2022 will be rectified by funding received during 2022/23.

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
General	148,976	258,249	(182,720)	224,505
Restricted	8,951	164,878	(122,016)	51,813
Total funds	157,927	423,127	(304,736)	276,318

The restricted funds at the 31 March 2021, breaks down as £7,870 for Ambassadors, £1,494 for funded equipment, £19,560 for Race for Nature, £22,341 for WildED and £548 for Secondment.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	8,339	-	8,339
Current assets	391,195	149,269	540,464
Current liabilities	(130,845)	(43,693)	(174,538)
Total net assets	<u>268,689</u>	<u>105,576</u>	<u>374,265</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	6,896	-	6,896
Current assets	273,515	57,864	331,379
Current liabilities	(55,906)	(6,051)	(61,957)
Total net assets	<u>224,505</u>	<u>51,813</u>	<u>276,318</u>

19 Related party transactions

During the year the charity made the following related party transactions:

Hendrikus van Hensbergen

(Chief Executive Officer of Action for Conservation)

Mr van Hensbergen is in receipt of royalty income from a book written by him. During 2021/22 he received £123.39 of royalty income from books purchased by Action for Conservation and donated £112.61 of the royalty income to Action for Conservation in the year. During 2022/23 he will be donating a further £10.78 to Action for Conservation so that he has donated all of the royalties he has received from books purchased by Action for Conservation.. At the balance sheet date the amount due to/from Hendrikus van Hensbergen was £Nil (2021 - £Nil).

Accounts

ACTION FOR CONSERVATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

ACTION FOR CONSERVATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Dr Robert Macfarlane Mr Alex Mills Ms Helen Bourne Professor David Macdonald Dame Helen Ghosh Ms Serena Murdoch Ms Princess-Jou Emeanuwa (resigned 28 September 2020) Dr John Fanshawe Ms Aoife Bennett
Senior Management Team	Mr Hendrikus van Hensbergen, Chief Executive Officer Ms Laura Kravac, Head of Programmes
Principal Office	15 Wytham Street Oxford OX1 4SU
Charity Registration Number	1157297
Independent Examiner	Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves equivalent to between three and six months of committed expenditure. At 31 March 2021 free reserves stood at £224,505. The remaining funds carried forward, most of which were received 6 months into the financial year, are committed to core cost expenditure in the first 6 months of the coming financial year. Our forecast expenditure for the coming year is £1,418,780, in large part due to the Department for Work and Pensions funded Race for Nature's Recovery scheme. Excluding salary payments to employers in the scheme, that will be received and administered by us, that leaves £813,231 in expenditure for the coming year and so we consider £224,505 in free reserves to be an appropriate amount in respect of this expenditure figure. The Board is satisfied that with careful management of working capital this level of reserves is sufficient to enable the charity to continue in operation at present. No fund is in deficit.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Structure, governance and management

Nature of governing document

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 22 June 2017. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Chair's report

The annual report presents our wider family of supporters, and even us Trustees, with an opportunity to reflect on all that we have achieved over this unusual year. The numerous challenges posed by the Covid-19 pandemic, and our responses to them, have demonstrated our flexibility and capacity to adapt to a changing operating environment, whilst still prioritising the creation of opportunities for young people to take action for nature. Given the daunting circumstances, there is an astonishing amount to be proud of this year. The Trustees continue to work enthusiastically and effectively with the Chief Executive and staff team to provide guidance, leadership and maintain sound financial controls.

Crucially, our income has grown again this year, despite a turbulent twelve months of programmatic changes and numerous adaptations. We secured new multi-year commitments from trusts and foundations and welcomed new individual donors, both of which position us on a strong foundation for the coming years. We are delighted at the continued support of the Reta Lila Howard Foundation (£50,000), the Dulverton Trust (£35,000) and OVO Foundation (£41,250). This year we have seen an increase in contributions from the Esmée Fairbairn Foundation; they made an additional grant (£37,500) to support the organisation through the pandemic, they released the second tranche of our five-year core grant (£100,000), and also made an additional grant towards our newest project 'Race for Nature's Recovery' (£30,000). No less, exciting, new funders have joined the burgeoning community of those supporting our mission and its delivery, including the Raby Family Trust (£5,000), Education Services 2010 (£5,000) and The B & J Lloyd Family Charitable Trust (£2,000). In addition, we secured a two-year unrestricted grant from the Joseph Rowntree Charitable Trust of £100,000 (£12,500 received in this financial year) and a three-year grant totalling £153,000 from the Ernest Cook Trust (£72,000 received in this financial year) to support young people participating in our WildED and WildWEB programmes to become Green Influencers. We received £5,098 in individual giving, consisting of a mixture of regular donations from our small group of loyal donors, one off donations from new individuals, and larger contributions from businesses.

As a result of the Coronavirus pandemic impacting on our programmatic delivery, we furloughed one staff member for a period of 10 weeks and received support from the Coronavirus Job Retention Scheme. Action for Conservation (AFC) Alumnus, Yetunde, was placed on secondment to the Natural History Museum as part of their Urban Nature Project, and we have been receiving payments from the Natural History Museum to cover her salary. In March, AFC's Chief Executive published his first book, *How You Can Save the Planet*, a definitive guide on how to take action, including inspiring stories from young people who are leading change. With characteristic commitment beyond the call of duty, a proportion of royalties from the book will go towards AFC. All the AFC Trustees, with the exception of our youth Trustees, make contributions to the charity's funds.

We have been able to grow our programmes and our team, recruiting four additional Programme Coordinators based in London and Manchester and promoting some staff internally to increase our communications and digital campaigns and programme management capacity. Despite the country being in and out of lockdown for almost a year and young people being stuck at home with limited access to nature, we are proud of what we have been able to achieve. In May 2020, with schools closed and young people learning from home, we launched WildWEB, an online guided action programme designed to support young people in taking action for the environment and empowering and equipping them to build a greener future for the planet. The programme focuses on a different environmental theme during each two-month cycle, such as throwaway culture, wildlife and rewilding, clean energy, sustainable diets and environmental behaviours, and consists of a series of knowledge-building webinars run by external environmental experts, guided action projects and challenges and opportunities for young people to share their voice. It has been ingeniously designed so that participants do not need any prior knowledge or interest in the environment, just access to a computer or smartphone and an enthusiasm to learn and get involved. Since launching we have delivered 33 online sessions, engaging 94 young people from 13 countries in 45 hours of webinars. 44 youth-led projects or actions have been undertaken, 44 displaying environmental knowledge, 44 displaying skills gained and 42 achieving measurable change. We are now working closely with two groups of young people from the programme to support them in designing and delivering larger-scale group projects; one group is focussing on waste reduction and recycling and the other is focussed on nature recovery and pollinators. We expect both of these projects to lead to significant measurable change in the coming months.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

After suspending in-person delivery of the WildED programme in March 2020, many students chose to participate in WildWEB while we worked to design a digital WildED offering. In the autumn we launched 'WildED The Climate Series', a programme of online workshops focussing specifically on engaging students in Key Stages 3, 4 and 5 in the climate crisis in the lead up to COP26, and giving them takeaway tasks that will inspire them to take action. Following these workshops, 79% of students considered that they had a better understanding of what conservation is and its importance, 81% had more knowledge of environmental issues and solutions and 69% said they now considered their behaviour and impact on the environment. Students explored themes such as air pollution, biodiversity, consumption, extreme weather, and how these topics all link back to the climate crisis. Over 900 students engaged in The Climate Series and collectively delivered 137 student-led projects and campaigns, 99 demonstrating environmental knowledge, 79 demonstrating key skills attainment, and 67 displaying measurable change for people or wildlife. We intend to continue running the WildWEB programme, even as in-person delivery of WildED resumes, as it will be complementary and it will provide another mechanism to support young people in delivering individual actions or projects for the environment from their own homes, supported by AFC staff and external experts.

As we were unable to hold Residential Camps in 2020, we decided to extend the Ambassador programme for our existing cohorts and give them an additional year of mentoring, the majority of which has been virtual. Ambassadors have undertaken an impressive 353 actions, including shaping Government policy, leading plastic-free revolutions at their school, contributing countless hours of volunteer time to restore habitats, providing outreach, creating social media campaigns and changing their behaviour and the behaviour of those around them. 305 actions have demonstrated environmental knowledge, 170 have demonstrated key skills attainment and 116 have shown measurable change for people or wildlife. Ambassadors have attended remote action days held by the AFC team to support them in learning how to take action from home, including Q&As and webinars with experts from other environmental organisations, as well as a practical bird-feeder building session with the AFC team, and we hope to lead in-person action days again by the summer. In October, a group of Ambassadors and WildWEB participants delivered the very first virtual 'Youth Café' at the Ethical Consumer Conference, designed as a networking and education session for other young people interested in learning about the impacts of consumerism and their power as a youth movement to tackle it. We collaborated with our Ambassadors during Black History Month to deliver a campaign where we shared stories and voices of inspirational Black environmental leaders, conservationists, artists, poets, scientists, activists and young people. For example, one Ambassador led an Instagram Live interview with a Black Lives Matter campaigner and author. During this period, many Ambassadors have participated in the WildWEB Programme, and we have supported them in taking up other opportunities where possible. Ten Alumni from our programmes have progressed to influential youth positions within the environmental sector. For the first time we will be hosting four camps in summer 2021 to welcome a larger group of Ambassadors to the programme.

ACTION FOR CONSERVATION

TRUSTEES' REPORT

While lockdown restrictions have prevented us from visiting the Penpont Project site since February 2020, we have managed to progress several key project goals and maintain momentum through the lockdowns this year. The Youth Leadership Group (YLG) have now finished the first phase of their independent site research, reviewed the results of a detailed habitat and species-level baseline survey of the site and have begun to make plans for Phase Two of the project; implementing nature-restoration activities. In the autumn, they recruited six young people from Brecon and the surrounding area into the YLG, three of whom are Welsh speakers. The Finance and Fundraising Subcommittee helped prepare our first youth-led fundraising application to Ecover's Fertilise the Future campaign (while ultimately unsuccessful, they were selected as one of nine UK finalists out of over 750 applicants from across Europe), as well as applying for an Ashden Award. The Communications Subcommittee worked regularly with our team to develop the Penpont newsletter and the Education & Outreach Subcommittee have inducted the new local members of the YLG and are ensuring they are supported to get involved in project activities. We hope to resume site visits this summer and then initiate the delivery phase of the project, including, for example, implementing regenerative grazing systems, species reintroductions, tree planting, natural scrub and tree regeneration, and wetland restoration. In addition, we are now applying our experience from the project to a new youth-led nature restoration project for young people in the North West, the Garsdale Pike Project. Set on a 195-acre upland area in the Yorkshire Dales National Park, the landowner and a group of 20 young people, facilitated by Action for Conservation, are working to restore the land as a wildlife haven and create a place where ecosystems can flourish and people can discover and enjoy the natural world. We are also in discussions with another landowner about replicating our youth-led nature restoration model in the South Downs National Park and are excited to see this project progress.

We are continuing to support young people to shift culture, shape environmental policy and change conservation practice through our systemic change work. In February, we launched the Race for Nature's Recovery project alongside our partners at Generation Success, SOS-UK and Voyage Youth, which was covered in the Guardian, Positive News, and Edie, among many others. The project leverages Government investment via the Kickstart Scheme to place young people from underrepresented backgrounds in work placements at environmental organisations, providing much needed additional staff capacity and the opportunity to progress key diversity commitments and drive more impactful work. We hope to create 118 Living Wage 'Kickstarter' jobs for 16-24 year olds and are currently working with the Department for Work and Pensions (DWP) to advertise the roles available and train the first round of recruits. Activity has continued with the Manchester Nature Consortium Youth Panel, created by AFC, which consists of nine young people from the North West (including three AFC Ambassadors) who guide and shape local nature initiatives. They have been planning the digital 2021 Manchester Festival of Nature (MFoN) which will involve practical conservation work with Groundwork Manchester to inspire people to get outdoors and start exploring their local area, a film workshop which will be showcased at the festival and a social media take over of the MFoN twitter account.

We are pleased and proud that our staff have adapted well to remote working, as well as adjusting both effectively and good-naturedly to the numerous programmatic changes, and the pandemic has illustrated how important our regular communication and non-working time spent together is in keeping everyone engaged and motivated. With our increased staff capacity, we are well placed to expand our work in the coming terms, return to in-person delivery where possible, and support the next generation of environmentalists as the country opens up from a year of lockdown and uncertainty. The Board is confident that our staff team will continue to grow our impact through delivering outstanding programmes that inspire and empower young people to take action for nature and that exemplify our core values of Diversity, Wonder, Hope, Action and Change.

Professor David Macdonald CBE, FRSE (Chair)

ACTION FOR CONSERVATION

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 14 January 2022 and signed on its behalf by:

Mr Alex Mills
Trustee

ACTION FOR CONSERVATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION FOR CONSERVATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Action for Conservation 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 Action for Conservation'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

Since Action for Conservation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of both the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants, which are both listed bodies.

I have completed my examination. I confirm that no material 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 Action for Conservation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

S J Hough FCA FCCA
Edwards & Keeping
Chartered Accountants

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

18 January 2022

ACTION FOR CONSERVATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	257,130	160,344	417,474	284,221
Charitable activities	3	-	-	-	1,934
Investment income	4	213	-	213	763
Other income		906	4,534	5,440	-
Total income		<u>258,249</u>	<u>164,878</u>	<u>423,127</u>	<u>286,918</u>
Expenditure on:					
Raising funds	5	(45)	-	(45)	(90)
Charitable activities	6	<u>(182,675)</u>	<u>(122,016)</u>	<u>(304,691)</u>	<u>(279,762)</u>
Total expenditure		<u>(182,720)</u>	<u>(122,016)</u>	<u>(304,736)</u>	<u>(279,852)</u>
Net movement in funds		75,529	42,862	118,391	7,066
Reconciliation of funds					
Total funds brought forward		<u>148,976</u>	<u>8,951</u>	<u>157,927</u>	<u>150,857</u>
Total funds carried forward	14	<u>224,505</u>	<u>51,813</u>	<u>276,318</u>	<u>157,923</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)
BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		6,896		4,810
Current assets					
Debtors	12	2,937		3,716	
Cash at bank and in hand		<u>328,442</u>		<u>157,413</u>	
		331,379		161,129	
Creditors: Amounts falling due within one year	13	<u>(61,957)</u>		<u>(8,016)</u>	
Net current assets			<u>269,422</u>		<u>153,113</u>
Net assets			<u>276,318</u>		<u>157,923</u>
Funds of the charity:					
Restricted funds		51,813		8,951	
Unrestricted income funds					
Unrestricted funds		<u>224,505</u>		<u>148,972</u>	
Total funds	14		<u>276,318</u>		<u>157,923</u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 14 January 2022 and signed on their behalf by:

Mr Alex Mills
Trustee

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Action for Conservation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the consequences of COVID-19 and have determined that it does not create a material uncertainty that casts significant doubt upon the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at costs, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% Reducing balance

Trade debtors

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
	£	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	243,500	160,244	403,744	268,628
Donations from individuals	4,978	100	5,078	13,355
Gift aid reclaimed	4,953	-	4,953	2,238
Grants, including capital grants;				
Government grants	3,699	-	3,699	-
	<u>257,130</u>	<u>160,344</u>	<u>417,474</u>	<u>284,221</u>

3 Income from charitable activities

	Total 2021 £	Total 2020 £
Workshop fees received	-	1,934

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	213	213	763

5 Expenditure on raising funds

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Fundraising costs	-	-	61
Bank charges	45	45	29
	45	45	90

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Event costs				
Venue hire	4,795	(317)	4,478	10,285
Food and drink	-	504	504	4,251
Clothing/ prizes	-	24	24	3,559
Wages and salaries				
Wages and salaries	139,761	97,660	237,421	168,451
Employers National Insurance	9,193	7,105	16,298	15,705
Pensions	2,719	1,941	4,660	3,887
Consultancy fees	-	590	590	10,419
Project marketing and promotion	-	2,100	2,100	3,130
Insurance	881	-	881	996
Telephone	1,846	-	1,846	1,440
Office rent	10,143	-	10,143	14,333
Office expenses	3,811	9,168	12,979	2,030
Printing, postage and stationery	79	249	328	3,523
Sundry expenses	368	-	368	146
Subscriptions	2,298	89	2,387	1,383
Travel and subsistence	906	563	1,469	29,131
Legal and professional fees	2,609	2,340	4,949	2,222
Independent examination fees	1,542	-	1,542	1,500
Staff training and conference fees	-	-	-	2,168
Depreciation	1,724	-	1,724	1,203
	<u>182,675</u>	<u>122,016</u>	<u>304,691</u>	<u>279,762</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>1,724</u>	<u>1,203</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr Robert Macfarlane

£Nil (2020: £233) of expenses were reimbursed to Dr Robert Macfarlane during the year.

Mr Alex Mills

£Nil (2020: £50) of expenses were reimbursed to Mr Alex Mills during the year.

Travel expenses were reimbursed

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

2021 No	2020 No
<u>8</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2020	7,087	7,087
Additions	3,810	3,810
At 31 March 2021	10,897	10,897
Depreciation		
At 1 April 2020	2,277	2,277
Charge for the year	1,724	1,724
At 31 March 2021	4,001	4,001
Net book value		
At 31 March 2021	6,896	6,896
At 31 March 2020	4,810	4,810

12 Debtors

	2021 £	2020 £
Prepayments	2,468	3,548
Accrued income	35	168
Other debtors	434	-
	2,937	3,716

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	4,174	5,015
Other creditors	6,241	837
Accruals	1,542	2,164
Deferred income	50,000	-
	61,957	8,016

	2021 £
Deferred income	
Resources deferred in the period	50,000
Deferred income at 31 March 2021	50,000

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	148,976	258,249	(182,720)	224,505
Restricted funds				
Ambassadors	-	42,500	(34,630)	7,870
Funded equipment	-	1,494	-	1,494
Penpont	540	10,100	(10,640)	-
Race for Nature	-	30,000	(10,440)	19,560
WildED	8,411	56,250	(42,320)	22,341
WildWEB	-	20,000	(20,000)	-
Secondment	-	4,534	(3,986)	548
	8,951	164,878	(122,016)	51,813
Total funds	157,927	423,127	(304,736)	276,318

For Penpont, Race for Nature and WildWEB only the restricted resources expended have been shown against the restricted fund. Additional resources expended of £46,956 Penpont, £3,674 Race for Nature, £13,490 WildWEB have been met from general unrestricted funds. The total resources expended for 2020 - 2021 on these projects were £57,596 Penpont, £14,114 Race for Nature and £33,490 WildWEB.

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	144,857	235,478	(231,363)	148,972
Restricted funds	6,000	51,440	(48,489)	8,951
Total funds	150,857	286,918	(279,852)	157,923

The restricted funds at the 31 March 2020, breaks down as £8,411 for WildED and £540 for Penpont

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	6,896	-	6,896
Current assets	273,515	57,864	331,379
Current liabilities	(55,906)	(6,051)	(61,957)
Total net assets	224,505	51,813	276,318