

**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**

---

<b>Trustees</b>	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
<b>Senior Management Team</b>	Mr Hendrikus van Hensbergen, Chief Executive Officer Ms Laura Kravac, Head of Programmes
<b>Principal Office</b>	15 Wytham Street Oxford OX1 4SU
<b>Charity Registration Number</b>	1157297
<b>Independent Examiner</b>	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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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
<b>Reconciliation of funds</b>					
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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		6,896		4,810
<b>Current assets</b>					
Debtors	12	2,937		3,716	
Cash at bank and in hand		<u>328,442</u>		<u>157,413</u>	
		331,379		161,129	
<b>Creditors: Amounts falling due within one year</b>	13	<u>(61,957)</u>		<u>(8,016)</u>	
<b>Net current assets</b>			<u>269,422</u>		<u>153,113</u>
<b>Net assets</b>			<u>276,318</u>		<u>157,923</u>
<b>Funds of the charity:</b>					
<b>Restricted funds</b>		51,813		8,951	
<b>Unrestricted income funds</b>					
Unrestricted funds		<u>224,505</u>		<u>148,972</u>	
<b>Total funds</b>	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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 £	funds £	£	£
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 £
<b>Cost</b>		
At 1 April 2020	7,087	7,087
Additions	3,810	3,810
At 31 March 2021	10,897	10,897
<b>Depreciation</b>		
At 1 April 2020	2,277	2,277
Charge for the year	1,724	1,724
At 31 March 2021	4,001	4,001
<b>Net book value</b>		
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 £
<b>Deferred income</b>	
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 £
<b>Unrestricted funds</b>				
General	148,976	258,249	(182,720)	224,505
<b>Restricted funds</b>				
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
<b>Total funds</b>	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 £
<b>Unrestricted funds</b>				
General	144,857	235,478	(231,363)	148,972
<b>Restricted funds</b>	6,000	51,440	(48,489)	8,951
<b>Total funds</b>	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)
<b>Total net assets</b>	224,505	51,813	276,318