

ACTION FOR CONSERVATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

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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.

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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

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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
Total income		<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><u>268,689</u></u>	<u><u>105,576</u></u>	<u><u>374,265</u></u>	<u><u>276,318</u></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

	Note	2022		2021	
		£	£	£	£
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).