

# ECOSYSTEMS KNOWLEDGE NETWORK

England & Wales · Charity number 1159867

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2015-01-08

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

## Contact

---

**Address** ISIS Innovation Centre  
Howbery Park  
Wallingford  
Oxfordshire  
OX10 8BA

**Phone** 03332406990

**Email** [info@ecosystemsknowledge.net](mailto:info@ecosystemsknowledge.net)

**Website** <https://ecosystemsknowledge.net>

## Activities

---

**Objects:** TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE NATURAL ENVIRONMENT.

**Activities:** The Ecosystems Knowledge Network:(1) Runs a website containing information about the ecosystem approach and its practical application.(2) Creates documents (such as newsletters) that contain information about the ecosystem approach.(3) Runs events that help people to share knowledge and learn about the ecosystem approach.(4) Provides advice about the ecosystem approach

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£435,638	£391,444	-	-
2024-03-31	£306,065	£304,424	-	-
2023-03-31	£343,433	£335,299	-	-
2022-03-31	£186,928	£169,050	-	-
2021-03-31	£100,470	£71,616	-	-

## Trustees

Name	Role	Appointed
Christopher Malcolm Fry	Chair	2021-06-01
David Caygill		2024-04-25
Erica Kemp		2025-12-10
Lawrence Geoffrey Nicodemus Tingson		2024-04-25
Richard Paul Eales		2024-04-25

**ECOSYSTEMS KNOWLEDGE NETWORK**

England & Wales - Charity number 1159867

---

# Accounts

---

**ECOSYSTEMS KNOWLEDGE NETWORK**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

Charity Numbers:  
1159867 (England and Wales)  
SC045732 (Scotland)

# ECOSYSTEMS KNOWLEDGE NETWORK

## UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 MARCH 2025

<b>CONTENTS</b>	<b>PAGE</b>
General Information	2
Trustees' Annual Report	3-4
Responsibilities of the Trustees	5
Independent Examiner's Report to the Members	6
Statement of Financial Activities	8
Balance Sheet	10
Notes to the Financial Statements	11-15

# ECOSYSTEMS KNOWLEDGE NETWORK

## GENERAL INFORMATION

Registered charity name	Ecosystems Knowledge Network
Charity number	1159867 (England and Wales) SC045732 (Scotland)
Principal & registered office address	Isis Innovation Centre Howbery Park Wallingford OX10 8BA
Trustees	Chris Fry (Chairperson from June 2023) Jonathan Porter (resigned September 2024) Susan Christie (resigned April 2024) Lyndsey Dodds Richard Eales (appointed April 2024) Liliana Corrieri (appointed April 2024) Lawrence Tingson (appointed April 2024) David Caygill (appointed April 2024)
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Independent examiner	Simrit Sandhu FCCA
Bankers	Co-operative Bank Ltd.

# ECOSYSTEMS KNOWLEDGE NETWORK

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2025.

#### **Reference and Administrative Details**

Reference and administrative details are shown in the schedule of general information on Page 2 of the financial statements.

#### **The Trustees**

The trustees who served the charity during the year are shown on Page 2.

#### **Structure, Governance and Management**

The charity has been managed and operated in accordance with the Constitution for the Ecosystems Knowledge Network as a Charitable Incorporated Organisation, dated 30<sup>th</sup> October 2014. The constitution has been subject to one amendment, namely to the addition of paragraph 15 (4) (d), dated 30<sup>th</sup> September 2015, which specifies that a telephone conference will constitute a properly convened meeting.

During the reporting period, there were no changes in the composition of the Board of Trustees. The Network staff team grew during the reporting year from 1.8 Full Time Equivalents to 3.3.

#### **Purpose and Mission**

In 2024/25, Ecosystems Knowledge Network continued to fulfil its mission of harnessing the value of the UK's natural environment for everyone's well-being and prosperity. As an impartial and trusted knowledge hub, EKN remained committed to the principles of the ecosystem approach – the primary framework for implementing the Convention on Biological Diversity – and to fostering collaboration across geographical and sectoral boundaries.

With a membership of 4,000 individuals and representation from 524 organisations, EKN served as a connector, catalyst, and champion for nature-based solutions. Our activities supported shared learning and innovation through webinars, national conferences, and the launch of new initiatives including the Welsh Forum and the Nature Finance Learning Hub.

EKN's reach extended across the UK, engaging communities from Liverpool to Belfast and sectors ranging from public health to finance. Over 1,100 participants took part in our webinars alone, reflecting the breadth of interest in practical approaches to environmental improvement. We highlighted examples such as land management practices that reduce flood risk while providing income for farmers, and partnerships between health systems and greenspace managers to address public health challenges.

# ECOSYSTEMS KNOWLEDGE NETWORK

## Summary of Our Work

Our activities blend online and in-person resources that connect members with expertise from across the UK and showcase innovative place-based projects. They include:

- **Monthly e-newsletter**
- **Webinars**
- **Online Nature Finance Learning Group**
- **Conferences**
- **Training courses**
- **Networking events**
- **Workshops**
- **One-to-one advice**
- **Research and reporting**
- **Leading and convening regional groups,**
- **Project directory**
- **Tool assessor**
- **Insight articles**

EKN also offers volunteer opportunities at events, particularly for students in ecology and climate science, helping to foster the next generation of environmental professionals.

## Review of Activities

EKN has experienced a productive year, marked by both ongoing initiatives and new projects. Highlights include:

- **Monthly e-newsletter** – 3,213 subscribers
- **Webinars** attended by 497 participants in 2024/25. Our library of webinars has been viewed 2,500 times
- **Conferences.** Two new conferences, Nature Tech and Northern Nature Culture and Place forum, in addition to our seventh annual Nature Finance UK attended by over 400 delegates.
- **Knowledge gathering and sharing activities second** Nature Finance Review set for publication in 2025/26
- **Project directory** - 127 new projects added
- **Networking and learning events** – to support nature projects' readiness to participate in nature markets
- **Roundtable events for business** to discover how they might benefit from investing in nature or nature-based solutions.
- **Welsh Forum Fforwm Cymru** – Launched earlier this year, the Forum has 84 members, who receive a bi-monthly e-newsletter as well as Wales-specific webinars. It is dedicated to supporting those working towards finance for sustainable management of natural resources and environmental stewardship across Wales and provides a space for members to share good practice, policy development, and collaborate on projects that reflect the unique cultural, ecological and policy landscape of Wales.

## ECOSYSTEMS KNOWLEDGE NETWORK

### Future Plans

Our future ambitions include:

- Improved communications by improving our website and implementing our communications strategy to improve our reach and impact.
- Extending our learning offering through commissioned work, online or in person courses, to broaden access and generate sustainable revenue.
- **Corporate partnership offer** to strengthen our relationship with those sharing our mission.
- **Expanding regional support**, including activities in Northern Ireland.
- **New events** such as a Nature Tech AI conference, exploring the intersection of technology and ecosystem management.

**Future Development Goals** EKN is committed to strengthening its position as a trusted, independent information source advancing nature restoration.

### Financial Review

Ecosystems Knowledge Network has reported a surplus of £44,194 for the financial year 2024 to 2025(2024: £1,641). The charity holds £96,923 in unrestricted reserves, £38,000 of which is in a contingency reserve in accordance with the charity's policy of holding three months of operating costs.

During the reporting year, the Esmée Fairbairn Foundation continued funding for a four-year programme of work to catalyse nature-based finance in the UK, as well to build the core capabilities of the organisation to fulfil its mission.

### Public Benefit Statement

In exercising their powers or duties, Charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission for England and Wales.

## RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

## ECOSYSTEMS KNOWLEDGE NETWORK

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Independent Examination

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

### Signed on behalf of the trustees



Chris Fry (Dec 6, 2025, 8:27am)

**Chris Fry, Chair of Board of Trustees**

**Date:** 06 Dec 2025

## **ECOSYSTEMS KNOWLEDGE NETWORK**

### **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ECOSYSTEMS KNOWLEDGE NETWORK FOR THE YEAR ENDED 31 MARCH 2025**

---

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out in pages 9-15.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of:

A] Scottish legislation:

the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

B] England and Wales regulations:

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

#### **Basis of independent examiner's statement**

A] Scotland

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations.

B] England and Wales

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

SPX Oxford Limited provides bookkeeping services to Ecosystems Knowledge Network and I am an employee of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

## ECOSYSTEMS KNOWLEDGE NETWORK

I also confirm that as a member of the Association of Accounting Technicians, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a] Scotland
    - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
    - to prepare accounts which accord with the accounting records and comply with Regulation [8]<sup>2</sup> / [9]<sup>3</sup> of the 2006 Accounts Regulations;
  - b] England and Wales
    - to keep accounting records in accordance with section 130 of the 2011 Act and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 2006 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*S. Sandhu*

---

Simrit Sandhu FCCA

09 Dec 2025

Date.....

# ECOSYSTEMS KNOWLEDGE NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Total 2025 £	Total 2024 £
	<b>Notes</b>		
<b>Income from:</b>			
Charitable activities	3	433,406	305,229
Investments		1,944	-
Other income		<u>288</u>	<u>836</u>
<b>Total income</b>		<u>435,638</u>	<u>306,065</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>391,444</u>	<u>304,424</u>
<b>Total expenditure</b>		<u>391,444</u>	<u>304,424</u>
<b>Net income / -expenditure</b>		44,194	1,641
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>44,194</u>	<u>1,641</u>
<b>Reconciliation of funds:</b>			
Total funds brought forwards		<u>52,729</u>	<u>51,088</u>
<b>Total funds carried forward</b>		<u><u>96,923</u></u>	<u><u>52,729</u></u>

All funds are unrestricted.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities. All of the above amounts also relate to unrestricted income funds.

The notes on pages 11 to 15 form part of these financial statements.

# ECOSYSTEMS KNOWLEDGE NETWORK

## BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	109,190		22,311	
Cash at bank		131,131		113,834	
		<u>240,321</u>		<u>136,145</u>	
<b>CREDITORS:</b> Amounts falling due within one year	8	<u>143,398</u>		<u>83,416</u>	
<b>NET CURRENT ASSETS</b>			96,923		52,729
<b>NET ASSETS</b>			<u>96,923</u>		<u>52,729</u>
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Unrestricted Income funds	9		96,923		52,729
Restricted Income funds	10		-		-
<b>TOTAL INCOME FUNDS</b>			<u>96,923</u>		<u>52,729</u>

For the year ended 31 March 2025 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 01 December 2025 and are signed on their behalf by:



Chris Fry (Dec 6, 2025, 8:27am)

Chris Fry, Chair of the Board of Trustees

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

---

### 1. ORGANISATION STATUS

Ecosystems Knowledge Network is a Charitable Incorporated Organisation.

### 2. ACCOUNTING POLICIES

#### **Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019., the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements have been prepared under the historical cost convention 2019 (SORP 2019), 'Accounting and Reporting by Charities', issued by the Charities Commission.

#### **Fund accounting**

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

#### **Income**

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment – 25% straight line
- Computer equipment – 33% straight line

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

---

### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

### Taxation

The Charity is exempt from corporation tax on its charitable activities.

### 3. INCOME FROM CHARITABLE ACTIVITIES

	Total Funds 2025 £	Total Funds 2024 £
Grants and project income	281,033	177,780
Events and training	152,373	127,449
	<u>433,406</u>	<u>305,229</u>

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds 2025 £	Total Funds 2024 £
<b>Administrative expenses</b>		
Salaries	136,941	108,734
Employer's NI	7,609	5,240
Pension contributions	10,486	8,287
Subcontracts	67,521	30,214
Professional fees - operations	1,929	29,038
Office rent	8,976	7,153
Business rates	446	-
Advertising and marketing	7,939	7,214
Accountancy fees	6,540	6,480
Bank charges	2,050	1,604
External event fees	480	-
Information technology	17,445	18,279
Insurance	679	498
Office management	2,198	1,448
Printing and publicity	285	3,349
Room hire and catering	99,701	65,540
Staff training	113	1,080
Subscriptions	178	-
Telephone, internet and postage	519	446
Travel and subsistence	9,998	9,470
HR and recruitment	9,086	-
Governance	325	350
	<hr/>	<hr/>
Total charitable activities	391,444	304,424
	<hr/> <hr/>	<hr/> <hr/>

### 5. GOVERNANCE COSTS

	Total Funds 2025 £	Total Funds 2024 £
Independent Examination fee	325	350
	<hr/>	<hr/>
	325	350
	<hr/> <hr/>	<hr/> <hr/>

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

---

### 6. STAFF COSTS

	2025	2024
	£	£
Wages	136,941	108,734
Social security costs	7,580	5,240
Pension contributions	10,522	8,287
	<u>155,043</u>	<u>122,261</u>

The average number of staff employed during the year was four. No employee received any pay or benefits in excess of £60,000 in either year.

### 7. DEBTORS

	2025	2024
	£	£
Accounts receivable	82,256	10,905
Prepayments	26,934	11,406
	<u>109,190</u>	<u>22,311</u>

### 8. CREDITORS

	2025	2024
	£	£
Taxation and social security	3,053	1,776
Income received in advance	101,382	73,000
Other creditors	26,125	7,390
Accruals	12,838	1,250
	<u>143,398</u>	<u>83,416</u>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

#### 9. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024	Income	Expenditure	Transfers	Balance as at 31 March 2025
	£	£	£	£	£
General funds	14,729	435,638	- 391,444	-	58,923
Designated funds - contingency reserve	38,000	-	-	-	38,000
	<u>52,729</u>	<u>435,638</u>	<u>- 391,444</u>	<u>-</u>	<u>96,923</u>

<i>Previous year</i>	Balance at 1 Apr 2023	Income	Expenditure	Transfers	Balance as at 31 March 2024
	£	£	£	£	£
General funds	13,088	306,065	- 304,424	-	14,729
Designated funds - contingency reserve	38,000	-	-	-	38,000
	<u>51,088</u>	<u>306,065</u>	<u>- 304,424</u>	<u>-</u>	<u>52,729</u>

#### 10. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

#### 11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration for their trustee role during the year. There were no related party transactions during the year.

#### 12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL

The key management personnel of Ecosystems Knowledge Network are the Trustees and the Director. The Trustees receive no remuneration. Including the employer's pension contribution, The Director's remuneration totalled £37,584 during the year (2024: £39,384).

**ECOSYSTEMS KNOWLEDGE NETWORK**

England & Wales - Charity number 1159867

---

# Accounts

---

**ECOSYSTEMS KNOWLEDGE NETWORK**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024**

Charity Numbers:  
1159867 (England and Wales)  
SC045732 (Scotland)

# ECOSYSTEMS KNOWLEDGE NETWORK

## UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 MARCH 2024

<b>CONTENTS</b>	<b>PAGE</b>
General information	2
Trustees' Annual Report	3-4
Responsibilities of the Trustees	5
Independent Examiner's report to the members	6
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10-14

# ECOSYSTEMS KNOWLEDGE NETWORK

## GENERAL INFORMATION

Registered charity name	Ecosystems Knowledge Network
Charity number	1159867 (England and Wales) SC045732 (Scotland)
Principal & registered office address	Isis Innovation Centre Howbery Park Wallingford OX10 8BA
Trustees	Chris Fry (Chairperson from June 2023) Jonathan Porter (resigned September 2024) Susan Christie (resigned April 2024) Lyndsey Dodds Richard Eales (appointed April 2024) Liliana Corrieri (appointed April 2024) Lawrence Tingson (appointed April 2024) David Caygill (appointed April 2024) Sarah Chimbwandira (resigned June 2023)
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Independent examiner	Simrit Sandhu FCCA
Bankers	Co-operative Bank Ltd.

# **ECOSYSTEMS KNOWLEDGE NETWORK**

## **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED**

**31 MARCH 2024**

The trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2024.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of general information on Page 2 of the financial statements.

### **THE TRUSTEES**

The trustees who served the charity during the year are shown on Page 2. During the year Sarah Chimbwandira has resigned and was replaced by Chris Fry as Chair.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity has been managed and operated in accordance with the Constitution for the Ecosystems Knowledge Network as a Charitable Incorporated Organisation, dated 30<sup>th</sup> October 2014. The constitution has been subject to one amendment, namely to the addition of paragraph 15 (4) (d), dated 30<sup>th</sup> September 2015, which specifies that a telephone conference will constitute a properly convened meeting.

During the reporting period, there were no changes in the composition of the Board of Trustees. The Network staff team grew during the reporting year from 1.8 Full Time Equivalents to 3.3.

### **Purpose and Mission**

Ecosystems Knowledge Network (EKN) exists to harness the value of the UK's natural environment for everyone's well-being and prosperity. Our mission is to create a vibrant forum for sharing expertise, experience, knowledge needs, tools, and resources that advance this mission across the UK. By enabling shared learning, partnership and collaboration, we achieve impact. As an impartial and trusted knowledge hub, EKN shares expertise and experience across geographical and sectoral boundaries.

The principles of the ecosystem approach – the primary framework for implementing the Convention on Biological Diversity – remain EKN's overarching reference point. Through our free-to-join network of nearly 4,000 people, EKN connects professionals for whom environmental improvement is their primary focus with those who work to other goals. Our focus is on practical examples. For instance, we highlight projects that offer farmers income opportunities for land management practices that reduce local flood risk. Likewise, we highlight ways in which the health system can work with managers of greenspace to address health challenges.

## ECOSYSTEMS KNOWLEDGE NETWORK

**Summary of Our Work** Our activities blend online and in-person resources that connect members with expertise from across the UK and showcase innovative place-based projects. These include:

- **Monthly e-newsletter**
- **Online Nature Finance Learning Group** fostering knowledge exchange on finance models for nature restoration.
- **Conferences** such as Nature Finance UK and Nature Tech, which focused on opportunities for different types of professional to work together.
- **Training courses**
- **Networking events** that encourage cross-sector collaboration.
- **One-to-one advice** in response to members' specific needs.
- **Research and reporting** on key issues in connecting nature and people
- **Leading regional groups**, bringing local focus to environmental goals.

EKN also offers volunteer opportunities at events, particularly for students in ecology and climate science, helping to foster the next generation of environmental professionals.

**Review of Activities** EKN has experienced a productive year, marked by both ongoing initiatives and new projects. Highlights include:

- **Monthly e-newsletter** growth, now reaching 3,900 people across over 500 organisations, sharing the latest innovations in nature restoration.
- **Webinars** attended by over 600 individuals, covering topics such as Healthy Spaces for Work and Study and mapping of nature recovery and nature-based solutions.
- **Conferences** attracted over 600 attendees, including leading events on Nature Finance and the role of industries like games in nature recovery.
- **Knowledge gathering and sharing activities** such as the 2023 Nature Finance UK Project Pipeline review.

### Future Plans

Our future ambitions include:

- **Extending our e-learning offering** to broaden access and generate sustainable revenue.
- **Expanding corporate membership** to enhance our reach and engagement with businesses.
- **Expanding regional support**, including the recruitment of a Nature Finance Coordinator in Northern Ireland.
- **New events** such as a Nature Tech conference, exploring the intersection of technology and ecosystem management.
- **Strategic staffing** enhancements, including hiring an Operations Manager and a

## **ECOSYSTEMS KNOWLEDGE NETWORK**

Communications and Events Manager to enable the Network Director to focus on external partnerships and strategic growth.

**Future Development Goals** EKN is committed to strengthening its position as a trusted, independent information source advancing nature restoration.

### **FINANCIAL REVIEW**

Ecosystems Knowledge Network has reported a surplus of £1,641 for the financial year 2023 to 2024. The charity holds £52,729 in unrestricted reserves, £38,000 of which is in a contingency reserve in accordance with the charity's policy of holding three months of operating costs.

During the reporting year, the Esmée Fairbairn Foundation continued funding for a two-year programme of work to catalyse nature-based finance in the UK, as well to build the core capabilities of the organisation to fulfil its mission.

### **PUBLIC BENEFIT STATEMENT**

In exercising their powers or duties, Charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission for England and Wales.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the

## ECOSYSTEMS KNOWLEDGE NETWORK

assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



Chris Fry, Chair of the Board of Trustees

Date: 12/12/24.

## **ECOSYSTEMS KNOWLEDGE NETWORK**

### **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ECOSYSTEMS KNOWLEDGE NETWORK FOR THE YEAR ENDED 31 MARCH 2024**

---

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out in pages 7-13

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of

A] Scottish legislation:

the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

B] England and Wales regulations:

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

#### **Basis of independent examiner's statement**

A] Scotland

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations.

B] England and Wales

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

SPX Oxford Limited provides bookkeeping services to Ecosystems Knowledge Network and I am an employee of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

## ECOSYSTEMS KNOWLEDGE NETWORK

I also confirm that as a member of the Association of Accounting Technicians, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a] Scotland
    - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
    - to prepare accounts which accord with the accounting records and comply with Regulation [8]<sup>2</sup> / [9]<sup>3</sup> of the 2006 Accounts Regulations;
  - b] England and Wales
    - to keep accounting records in accordance with section 130 of the 2011 Act and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 2006 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simrit Sandhu FCCA

Date.....18 December 2024.....

## ECOSYSTEMS KNOWLEDGE NETWORK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Total 2024 £	Total 2023 £
	<b>Notes</b>		
<b>Income from:</b>			
Charitable activities	3	305,229	343,067
Investments		-	333
Other income		836	33
<b>Total income</b>		<b>306,065</b>	<b>343,433</b>
<b>Expenditure on:</b>			
Charitable activities	4	304,424	335,299
<b>Total expenditure</b>		<b>304,424</b>	<b>335,299</b>
<b>Net income / -expenditure</b>		1,641	8,134
<b>Transfers between funds</b>		-	-
<b>Net movement in funds</b>		<b>1,641</b>	<b>8,134</b>
<b>Reconciliation of funds:</b>			
Total funds brought forwards		51,088	42,954
<b>Total funds carried forward</b>		<b>52,729</b>	<b>51,088</b>

All funds are unrestricted.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities. All of the above amounts also relate to unrestricted income funds.

The notes on pages 10 to 13 form part of these financial statements.

## ECOSYSTEMS KNOWLEDGE NETWORK

### BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	22,311		41,274	
Cash at bank		113,834		74,922	
		136,145		116,196	
<b>CREDITORS:</b> Amounts falling due within one year	8	83,416		65,108	
<b>NET CURRENT ASSETS</b>			52,729		51,088
<b>NET ASSETS</b>			52,729		51,088
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Unrestricted Income funds	9		52,729		51,088
Restricted Income funds			-		-
<b>TOTAL INCOME FUNDS</b>			52,729		51,088

For the year ended 31 March 2024 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

## ECOSYSTEMS KNOWLEDGE NETWORK

These financial statements were approved by the members of the committee and authorised for issue on 12 December 2024 and are signed on their behalf by:



Chris Fry, Chair of the Board of Trustees

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1. ORGANISATION STATUS

Ecosystems Knowledge Network is a Charitable Incorporated Organisation.

### 2. ACCOUNTING POLICIES

#### **Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019., the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements have been prepared under the historical cost convention 2019 (SORP 2019), 'Accounting and Reporting by Charities', issued by the Charities Commission.

#### **Fund accounting**

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

#### **Income**

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment – 25% straight line

Computer equipment – 33% straight line

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### **Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

#### **Taxation**

The Charity is exempt from corporation tax on its charitable activities.

### **3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Grants and project income	177,780	260,521
Events and training	127,449	82,546
	<u>305,229</u>	<u>343,067</u>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Administrative expenses</b>		
Salaries	108,734	117,993
Employer's NI	5,240	5,660
Pension contributions	8,287	8,571
Subcontracts	30,214	41,212
Professional fees - operations	29,038	29,151
Office rent	7,153	3,921
Advertising and marketing	7,214	14,422
Accountancy fees	6,480	2,914
Bank charges	1,604	780
External event fees	-	12,399
Information technology	18,279	17,138
Insurance	498	629
Office management	1,448	2,185
Printing and publicity	3,349	18,233
Room hire and catering	65,540	48,835
Staff training	1,080	57
Subscriptions	-	771
Telephone, internet and postage	446	533
Travel and subsistence	9,470	9,595
Governance	350	300
	<hr/>	<hr/>
Total charitable activities	304,424	335,299
	<hr/> <hr/>	<hr/> <hr/>

#### 5. GOVERNANCE COSTS

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Independent Examination fee	350	300
	<hr/>	<hr/>
	350	300
	<hr/> <hr/>	<hr/> <hr/>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 6. STAFF COSTS

	2024	2023
	£	£
Wages	108,734	117,993
Social security costs	5,240	5,660
Pension contributions	8,287	8,571
	<u>122,261</u>	<u>132,224</u>

The average number of staff employed during the year was four. No employee received any pay or benefits in excess of £60,000 in either year.

#### 7. DEBTORS

	2024	2023
	£	£
Accounts receivable	10,905	27,837
Other debtors	-	9,437
Prepayments	11,406	4,000
	<u>22,311</u>	<u>41,274</u>

#### 8. CREDITORS

	2024	2023
	£	£
Taxation and social security	1,776	3,127
Income received in advance	73,000	30,507
Other creditors	7,390	17,974
Accruals	1,250	13,500
	<u>83,416</u>	<u>65,108</u>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 9. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023	Income	Expenditure	Transfers	Balance as at 31 March 2024
	£	£	£	£	£
General funds	13,088	306,065	- 304,424	-	14,729
Designated funds - contingency reserve	38,000	-	-	-	38,000
	<u>51,088</u>	<u>306,065</u>	<u>- 304,424</u>	<u>-</u>	<u>52,729</u>

<i>Previous year</i>	Balance at 1 Apr 2022	Income	Expenditure	Transfer s	Balance as at 31 March 2023
	£	£	£	£	£
General funds	42,954	343,433	335,299	- 38,000	13,088
Designated funds – contingency reserve	-	-	-	38,000	38,000
	<u>42,954</u>	<u>343,433</u>	<u>335,299</u>	<u>-</u>	<u>51,088</u>

#### 10. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

#### 11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration for their trustee role during the year. There were no related party transactions during the year.

## **ECOSYSTEMS KNOWLEDGE NETWORK**

### **12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL**

The key management personnel of Ecosystems Knowledge Network are the Trustees and the Director. The Trustees receive no remuneration. Including the employer's pension contribution, The Director's remuneration totalled £39,384 during the year (2023: £38,209).

---

# Accounts

---

**ECOSYSTEMS KNOWLEDGE NETWORK**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023**

Charity Numbers:  
1159867 (England and Wales)  
SC045732 (Scotland)

# ECOSYSTEMS KNOWLEDGE NETWORK

## UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 MARCH 2023

<b>CONTENTS</b>	<b>PAGE</b>
General information	2
Trustees' Annual Report	3-4
Responsibilities of the Trustees	5
Independent Examiner's report to the members	6
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10-14

# ECOSYSTEMS KNOWLEDGE NETWORK

## GENERAL INFORMATION

Registered charity name	Ecosystems Knowledge Network
Charity number	1159867 (England and Wales) SC045732 (Scotland)
Principal & registered office address	Isis Innovation Centre Howbery Park Wallingford OX10 8BA
Trustees	Chris Fry Jonathan Porter Susan Christie Lyndsey Dodds Sarah Chimbwandira (Chairperson)
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Independent examiner	Surinder Singh AAT  BSc. Honours
Bankers	Co-operative Bank Ltd.

# **ECOSYSTEMS KNOWLEDGE NETWORK**

## **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED  
31 MARCH 2023**

The trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of general information on Page 2 of the financial statements.

### **THE TRUSTEES**

The trustees who served the charity during the year are shown on Page 2. There were no changes to the Board.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity has been managed and operated in accordance with the Constitution for the Ecosystems Knowledge Network as a Charitable Incorporated Organisation, dated 30<sup>th</sup> October 2014. The constitution has been subject to one amendment, namely to the addition of paragraph 15 (4) (d), dated 30<sup>th</sup> September 2015, which specifies that a telephone conference will constitute a properly convened meeting.

During the reporting period, there were no changes in the composition of the Board of Trustees. The Network staff team grew during the reporting year from 1.8 Full Time Equivalents to 3.3.

### **FINANCIAL REVIEW**

Ecosystems Knowledge Network has reported a surplus of £8,134 for the financial year 2022 to 2023. The charity holds £51,088 in unrestricted reserves, £38,000 of which is in a contingency reserve in accordance with the charity's policy of holding three months of operating costs.

The Ecosystems Knowledge Network has continued to provide a range of knowledge sharing opportunities in accordance with its charitable purpose and its revised Five-Year Strategy (2022 to 2027). The core services of the Network are the provision of e-news and webinars, together with conferences and training on cutting edge topics that bring together professions in new ways. Feedback from the annual member survey highlighted the difference that the Network's services make to the day-to-day work of its beneficiaries. Membership of the Network remains free and open to all.

Due to the diversity of the membership in terms of location and professional background, the Ecosystems Knowledge Network possesses unique capability to harness the value of the natural environment for greater wellbeing and prosperity for everyone. Events and commissioned work are an integral part of the organisation's long-term financial sustainability. During the reporting year, the Network gained the skills and capability to produce e-Learning courses. This included a commission by the Environment Agency to draft an e-Learning course for its staff.

During the reporting year, the Esmée Fairbairn Foundation continued funding for a two-year programme of work to catalyse nature-based finance in the UK, as well to build the core capabilities of the organisation to fulfil its mission. Esmée Fairbairn Foundation funding enabled the external experts to work with staff to produce a Communications Audit and Communications Strategy for the organisation.

# ECOSYSTEMS KNOWLEDGE NETWORK

## PUBLIC BENEFIT STATEMENT

In exercising their powers or duties, Charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission for England and Wales.

## RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



Chris Fry, Chair of the Board of Trustees

Date: 18<sup>th</sup> December 2023

# ECOSYSTEMS KNOWLEDGE NETWORK

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ECOSYSTEMS KNOWLEDGE NETWORK

FOR THE YEAR ENDED 31 MARCH 2023

---

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out in pages 8- 15

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of

A] Scottish legislation:

the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

B] England and Wales regulations:

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

### **Basis of independent examiner's statement**

A] Scotland

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations.

B] England and Wales

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

SPX Oxford Limited provides bookkeeping services to Ecosystems Knowledge Network and I am an employee of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

I also confirm that as a member of the Association of Accounting Technicians, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

## ECOSYSTEMS KNOWLEDGE NETWORK

1. which gives me reasonable cause to believe that in any material respect the requirements:  
a] Scotland

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation [8]<sup>2</sup> / [9]<sup>3</sup> of the 2006 Accounts Regulations;

b] England and Wales

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 2006

have not been met; or

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



S. Singh

Surinder Singh AAT | BSc. Honours |

Date.....19 December 2023.....

## ECOSYSTEMS KNOWLEDGE NETWORK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

---

		<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Notes</b>		
<b>Income from:</b>			
Charitable activities	3	343,067	186,928
Investments		333	-
Other income		33	-
<b>Total income</b>		<u>343,433</u>	<u>186,928</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>335,299</u>	<u>169,050</u>
<b>Total expenditure</b>		<u>335,299</u>	<u>169,050</u>
<b>Net income / -expenditure</b>		8,134	17,878
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>8,134</u>	<u>17,878</u>
<b>Reconciliation of funds:</b>			
Total funds carried forward		<u>42,954</u>	<u>25,076</u>
<b>Total funds carried forward</b>		<u>51,088</u>	<u>42,954</u>

All funds are unrestricted.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities. All of the above amounts also relate to unrestricted income funds.

The notes on pages 10 to 14 form part of these financial statements.

## ECOSYSTEMS KNOWLEDGE NETWORK

### BALANCE SHEET AS AT 31 MARCH 2023

		2023		2022	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	41,274		35,669	
Cash at bank		74,922		110,085	
		116,196		145,754	
<b>CREDITORS:</b> Amounts falling due within one year	8	65,108		102,800	
			51,088		42,954
<b>NET CURRENT ASSETS</b>			51,088		42,954
<b>NET ASSETS</b>			51,088		42,954
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Unrestricted Income funds	9		51,088		42,954
Restricted Income funds	10		-		-
<b>TOTAL INCOME FUNDS</b>			51,088		42,954

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 18<sup>th</sup> December 2023 and are signed on their behalf by:



Chris Fry, Chair of the Board of Trustees

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 1. ORGANISATION STATUS

Ecosystems Knowledge Network is a Charitable Incorporated Organisation.

### 2. ACCOUNTING POLICIES

#### **Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016, with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements have been prepared under the historical cost convention 2015 (SORP 2015), 'Accounting and Reporting by Charities', issued by the Charities Commission.

#### **Fund accounting**

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

#### **Income**

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment – 25% straight line
- Computer equipment – 33% straight line

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

---

### **Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

### **Taxation**

The Charity is exempt from corporation tax on its charitable activities.

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	Total Funds 2023 £	Total Funds 2022 £
Grants and project income	260,521	150,759
Events and training	82,546	36,169
	343,067	186,928

#### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds 2023 £	Total Funds 2022 £
<b>Administrative expenses</b>		
Salaries	117,993	62,569
Employer's NI	5,660	-
Pension contributions	8,571	3,324
Subcontracts	41,212	22,566
Professional fees – operations	29,151	8,610
Office rent	3,921	4,030
Advertising and marketing	14,422	8,660
Accountancy fees	2,914	3,320
Bank charges	780	596
External event fees	12,399	11,179
Information technology	17,138	27,659
Insurance	629	535
Office management	2,185	1,374
Printing and publicity	18,233	10,941
Room hire and catering	48,835	-
Staff training	57	-
Subscriptions	771	88
Telephone, internet and postage	533	639
Travel and subsistence	9,595	2,660
Governance	300	300
	335,299	169,050

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 5. GOVERNANCE COSTS

	Total Funds 2023 £	Total Funds 2022 £
Independent Examination fee	300	300
	<u>300</u>	<u>300</u>

### 6. STAFF COSTS

	2023 £	2022 £
Wages	117,993	62,569
Social security costs	5,660	-
Pension contributions	8,571	3,324
	<u>132,224</u>	<u>65,893</u>

The average number of staff employed during the year was four. No employee received any pay or benefits in excess of £60,000 in either year.

### 7. DEBTORS

	2023 £	2022 £
Accounts receivable	27,837	34,562
Other debtors	9,437	-
Prepayments	4,000	1,107
	<u>41,274</u>	<u>35,669</u>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 8. CREDITORS

	2023	2022
	£	£
Taxation and social security	3,127	-
Wages payable	-	1,919
Income received in advance	30,507	68,468
Refunds for cancelled events	-	- 5,000
Other creditors	17,974	16,738
Accruals	13,500	20,476
Loan	-	199
	65,108	102,800

#### 9. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Income	Expenditure	Transfers	Balance as at 31 March 2023
	£	£	£	£	£
General funds	42,954	343,433	- 335,299	- 38,000	13,088
Designated funds – contingency reserve	-	-	-	38,000	38,000
	42,954	343,433	- 335,299	-	51,088

#### 10. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

#### 11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration for their trustee role during the year. There were no related party transactions during the year.

#### 12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL

The key management personnel of Ecosystems Knowledge Network are the Trustees and the Director. The Trustees receive no remuneration. Including the employer's pension contribution, The Director's remuneration totalled £38,209 during the year (2022: £32,832).

**ECOSYSTEMS KNOWLEDGE NETWORK**

England & Wales - Charity number 1159867

---

# Accounts

---

**ECOSYSTEMS KNOWLEDGE NETWORK**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2022**

Charity Numbers:  
1159867 (England and Wales)  
SC045732 (Scotland)

**ECOSYSTEMS KNOWLEDGE NETWORK**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2022**

<b>CONTENTS</b>	<b>PAGE</b>
General information	2
Trustees' Annual Report	3-4
Responsibilities of the Trustees	5
Independent Examiner's report to the members	6
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10-14

# ECOSYSTEMS KNOWLEDGE NETWORK

## GENERAL INFORMATION

Registered charity name	Ecosystems Knowledge Network
Charity number	1159867 (England and Wales) SC045732 (Scotland)
Principal & registered office address	Isis Innovation Centre Howbery Park Wallingford OX10 8BA
Trustees	Chris Fry Jonathan Porter Susan Christie Lyndsey Dodds Sarah Chimbwandira (Chairperson)
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Independent examiner	Sheila Parry FCCA
Bankers	Co-operative Bank Ltd.

# **ECOSYSTEMS KNOWLEDGE NETWORK**

## **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED  
31 MARCH 2022**

The trustees present their report and the unaudited financial statements of the Charity for the year ended 31 MARCH 2022.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of general information on Page 2 of the financial statements.

### **THE TRUSTEES**

The trustees who served the charity during the year are shown on Page 2. There were no changes to the Board.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity has been managed and operated in accordance with the Constitution for the Ecosystems Knowledge Network as a Charitable Incorporated Organisation, dated 30<sup>th</sup> October 2014. The constitution has been subject to one amendment, namely to the addition of paragraph 15 (4) (d), dated 30<sup>th</sup> September 2015, which specifies that a telephone conference will constitute a properly convened meeting.

During the reporting period, there were no changes in the composition of the Board of Trustees. The Network staff team grew during the reporting year from 1.8 Full Time Equivalents to 3.3. The lead staff member remains Bruce Howard, the Director of the Ecosystems Knowledge Network.

### **FINANCIAL REVIEW**

Ecosystems Knowledge Network has reported a surplus of £42,954 for the financial year 2020 to 2021. This figure includes an increased allocation to reserves of £35,000, in accordance with the charity's policy of holding three months of operating costs.

During the reporting year, the organisation secured its first significant unrestricted funding since its formation in 2015. The Esmée Fairbairn Foundation has provided funding for a two year programme of work to catalyse nature-based finance in the UK. It has also provided funding for staff time to strengthen the organisation's future business model. The grant enabled the recruitment of a new staff member, as well as work to redesign the Network's website. This the reason for the increase in income from charitable activity (£186,928) being substantially above that of the preceding year (£100,442).

The Ecosystems Knowledge Network has continued to provide a range of knowledge sharing opportunities in accordance with its charitable purpose and its Five Year Strategy (2018 to 2023). The organisation is seeking financially-resilient ways to meet the growing need for trusted knowledge and insight on how to apply the latest ideas for environmental stewardship in practice in localities throughout the UK. Staff continue to seek core and project funding in order to underpin the core services of e-news, webinars, conferences and training; ensuring they are accessible and affordable to beneficiaries who are at the forefront of the stewardship of land, water and nature.

Membership of the Network remains free and open to all. It now comprises over 3,000 professionals and volunteers throughout the UK, many of whom would not consider their work as part of the traditional environment sector. The membership includes representation from over 600 local

## ECOSYSTEMS KNOWLEDGE NETWORK

environmental initiatives. Due to the diversity of the membership in terms of location and professional background, the Ecosystems Knowledge Network possesses unique capability to harness the value of the natural environment for greater wellbeing and prosperity for everyone.

Since April 2021, the Network won several pieces of commissioned work that align with its mission. Alongside two regular Conferences, it also initiated and delivered the first of a new online Conference entitled *Game On for Nature*. This pioneering event seeks to harness the value of games and gamification in greater recognition of the value of the natural environment within the UK. Events and commissioned work are an integral part of the organisation's long-term financial sustainability.

### **PUBLIC BENEFIT STATEMENT**

In exercising their powers or duties, Charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission for England and Wales.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **INDEPENDENT EXAMINATION**

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



Date: 13<sup>th</sup> December 2022

# ECOSYSTEMS KNOWLEDGE NETWORK

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ECOSYSTEMS KNOWLEDGE NETWORK

FOR THE YEAR ENDED 31 MARCH 2022

---

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out in pages 8- 15

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of

A] Scottish legislation:

the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

B] England and Wales regulations:

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

### **Basis of independent examiner's statement**

A] Scotland

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations.

B] England and Wales

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

SPX Oxford Limited provides bookkeeping services to Ecosystems Knowledge Network and I am an employee of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

I also confirm that as a member of the Association of Chartered and Certified Accountants, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

## ECOSYSTEMS KNOWLEDGE NETWORK

1. which gives me reasonable cause to believe that in any material respect the requirements:  
a] Scotland

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation [8]<sup>2</sup> / [9]<sup>3</sup> of the 2006 Accounts Regulations;

b] England and Wales

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 2006

have not been met; or

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



Simrit Sandhu FCCA

Date...14 December 2022.....

## ECOSYSTEMS KNOWLEDGE NETWORK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		Total 2022 £	Total 2021 £
	<b>Notes</b>		
<b>Income from:</b>			
Charitable activities	3	186,928	100,442
Other income		-	28
<b>Total income</b>		186,928	100,470
<b>Expenditure on:</b>			
Charitable activities	4	169,050	71,616
<b>Total expenditure</b>		169,050	71,616
<b>Net income / -expenditure</b>		17,878	28,854
<b>Transfers between funds</b>		-	-
<b>Net movement in funds</b>		17,878	28,854
<b>Reconciliation of funds:</b>			
Total funds brought forwards		25,076	- 3,778
<b>Total funds carried forward</b>		42,954	25,076

All funds are unrestricted

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

## ECOSYSTEMS KNOWLEDGE NETWORK

### BALANCE SHEET AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	35,669		27,614	
Cash at bank		110,085		22,803	
		145,754		50,417	
<b>CREDITORS:</b> Amounts falling due within one year	8	102,800		25,340	
				25,340	
<b>NET CURRENT ASSETS</b>			42,954		25,077
<b>NET ASSETS</b>			42,954		25,077
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Unrestricted Income funds	9		42,954		25,076
Restricted Income funds	10		-		-
<b>TOTAL INCOME FUNDS</b>			42,954		25,076

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 25<sup>th</sup> July 2022 and are signed on their behalf by:



Trustee

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 1. ORGANISATION STATUS

Ecosystems Knowledge Network is a Charitable Incorporated Organisation.

### 2. ACCOUNTING POLICIES

#### **Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016, with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements have been prepared under the historical cost convention 2015 (SORP 2015), 'Accounting and Reporting by Charities', issued by the Charities Commission.

#### **Fund accounting**

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

#### **Income**

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment – 25% straight line
- Computer equipment – 33% straight line

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

---

### **Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

### **Taxation**

The Charity is exempt from corporation tax on its charitable activities.

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 3. INCOME FROM CHARITABLE ACTIVITIES

	Total Funds 2022 £	Total Funds 2021 £
Grants and project income	150,759	94,156
Events and training	36,169	6,286
	<u>186,928</u>	<u>100,442</u>

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds 2022 £	Total Funds 2021 £
<b>Administrative expenses</b>		
Salaries	62,569	36,265
Employer's NI	-	-
Pension contributions	3,324	3,064
Subcontracts	22,566	2,160
Professional fees - operations	8,610	9,459
Office rent	4,030	-
Advertising and marketing	8,660	2,138
Accountancy fees	3,320	2,785
Bank charges	596	294
External event fees	11,179	4,699
Information technology	27,659	6,591
Insurance	535	515
Office management	1,374	201
Printing and publicity	10,941	1,978
Room hire and catering	-	-
Staff training	-	133
Subscriptions	88	60
Telephone, internet and postage	639	492
Travel and subsistence	2,659	483
Governance	300	300
	<u>169,050</u>	<u>71,617</u>

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 5. GOVERNANCE COSTS

	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Independent Examination fee	300	300
	<u>300</u>	<u>300</u>

### 6. STAFF COSTS

	<b>2022 £</b>	<b>2021 £</b>
Wages	62,569	36,265
Social security costs	-	-
Pension contributions	3,324	3,064
	<u>65,893</u>	<u>39,329</u>

The average number of staff employed during the year was four. No employee received any pay or benefits in excess of £60,000 in either year.

### 7. DEBTORS

	<b>2022 £</b>	<b>2021 £</b>
Accounts receivable	34,562	27,614
Other debtors	-	-
Prepayments	1,107	-
	<u>35,669</u>	<u>27,614</u>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 8. CREDITORS

	2022	2021
	£	£
Taxation and social security	-	867
Wages payable	1,919	1,890
Income received in advance	68,468	16,646
Refunds for cancelled events	- 5,000	-
Other creditors	16,738	5,140
Accruals	20,476	600
Loan	199	199
	<u>102,800</u>	<u>25,342</u>

#### 9. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2022
	£	£	£	£	£
Total funds	25,076	186,928	-169,050	-	42,954
	<u>25,076</u>	<u>186,928</u>	<u>-169,050</u>	<u>-</u>	<u>42,954</u>

#### 10. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

#### 11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration for their trustee role during the year. There were no related party transactions during the year.

#### 12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL

The key management personnel of Ecosystems Knowledge Network are the Trustees and the Director. The Trustees receive no remuneration. The Director's remuneration totalled £32,832 during the year (2021: £32,302).

**ECOSYSTEMS KNOWLEDGE NETWORK**

England & Wales - Charity number 1159867

---

# Accounts

---

**ECOSYSTEMS KNOWLEDGE NETWORK**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021**

Charity Numbers:  
1159867 (England and Wales)  
SC045732 (Scotland)

# ECOSYSTEMS KNOWLEDGE NETWORK

## UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 MARCH 2021

<b>CONTENTS</b>	<b>PAGES</b>
General information	2
Trustees' Annual Report	3-4
Responsibilities of the Trustees	5
Independent Examiner's Report to the Members	6
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-13

# ECOSYSTEMS KNOWLEDGE NETWORK

## GENERAL INFORMATION

Registered charity name	Ecosystems Knowledge Network
Charity number	1159867 (England and Wales) SC045732 (Scotland)
Principal & registered office address	Isis Innovation Centre Howbery Park Wallingford OX10 8BA
Trustees	Jonathan Porter Susan Christie Lyndsey Dodds Sarah Chimbwandira
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Independent examiner	Sheila Parry FCCA
Bankers	Co-operative Bank Ltd.

# **ECOSYSTEMS KNOWLEDGE NETWORK**

## **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED  
31 MARCH 2021**

The trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2021.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of general information on Page 2 of the financial statements.

### **THE TRUSTEES**

The trustees who served the charity during the year are shown on Page 2. There were no changes to the Board.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity has been managed and operated in accordance with the Constitution for the Ecosystems Knowledge Network as a Charitable Incorporated Organisation, dated 30<sup>th</sup> October 2014. The constitution has been subject to one amendment, namely to the addition of paragraph 15 (4) (d), dated 30<sup>th</sup> September 2015, which specifies that a telephone conference will constitute a properly convened meeting.

During the reporting period, there were no changes in the composition of the Board of Trustees. The Network has been operated by two part-time staff, led by Bruce Howard.

### **FINANCIAL REVIEW**

Ecosystems Knowledge Network has reported a surplus of £28,854 for the financial year 2020 to 2021. Within this, it has re-established reserves in accordance with its policy of holding three months of operating costs.

The Covid-19 pandemic impacted the operating capacity and income of the organisation. As part of cost-control, the Director (most senior staff member) agreed to go on furlough in spring and summer 2020, using HM Government's Coronavirus Job Retention Scheme. During this time, the Board of Trustees maintained baseline operations for the charity with a part-time junior self-employed staff member. A Covid-19 resilience grant received from the John Spedan Lewis Foundation in 2020 played a very important role in enabling the organisation to deal with the immediate impact of reduced income and in restoring full operations from autumn 2020. As a result of the Covid-19 pandemic, the Ecosystems Knowledge Network has increased its skills in the delivery of high quality learning opportunities online.

During the year, the Ecosystems Knowledge Network continued to provide a range of knowledge sharing opportunities in accordance with its charitable purpose and its Five Year Strategy (2018 to 2023). This included the provision of e-news and webinars. Membership of the Network remains free and open to all, and comprises over 2,500 professionals and volunteers throughout the UK and beyond. The Network accepted several pieces of commissioned work that align with its mission. It also organised an online Natural Capital Finance & Investment conference, which attracted over 1,000 delegates and has been highly influential in advancing the emerging field of nature-based finance in the UK.

# ECOSYSTEMS KNOWLEDGE NETWORK

## **PUBLIC BENEFIT STATEMENT**

In exercising their powers or duties, Charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission for England and Wales.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINATION**

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



.....

Date .....07/11/21.....

# ECOSYSTEMS KNOWLEDGE NETWORK

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ECOSYSTEMS KNOWLEDGE NETWORK

FOR THE YEAR ENDED 31 MARCH 2021

---

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out in pages 8-13.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of

A] Scottish legislation:

the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

B] England and Wales regulations:

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

### **Basis of independent examiner's statement**

A] Scotland

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations.

B] England and Wales

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

SPX Oxford Limited provides bookkeeping services to Ecosystems Knowledge Network and I am an employee of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

I also confirm that as a member of the Association of Chartered and Certified Accountants, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

## ECOSYSTEMS KNOWLEDGE NETWORK

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a] Scotland
    - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
    - to prepare accounts which accord with the accounting records and comply with Regulation [8]<sup>2</sup> / [9]<sup>3</sup> of the 2006 Accounts Regulations;
  - b] England and Wales
    - to keep accounting records in accordance with section 130 of the 2011 Act and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 2006

have not been met; or

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

Simrit Sandhu FCCA



Date.....10 Dec 2021.....

## ECOSYSTEMS KNOWLEDGE NETWORK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

		Total 2021 £	Total 2020 £
	<b>Notes</b>		
<b>Income from:</b>			
Charitable activities	3	100,442	113,683
Other income		28	3,302
<b>Total income</b>		100,470	116,985
<b>Expenditure on:</b>			
Charitable activities	4	71,616	115,475
<b>Total expenditure</b>		71,616	115,475
<b>Net income / -expenditure</b>		28,854	1,510
<b>Transfers between funds</b>		-	-
<b>Net movement in funds</b>		28,854	1,510
<b>Reconciliation of funds:</b>			
Total funds brought forwards		- 3,778	- 5,288
<b>Total funds carried forward</b>		25,076	- 3,778

All funds are unrestricted

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 13 form part of these financial statements.

## ECOSYSTEMS KNOWLEDGE NETWORK

### BALANCE SHEET AS AT 31 MARCH 2021

		2021		2020	
Notes	£	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets			-		-
<b>CURRENT ASSETS</b>					
Debtors	7	27,613		23,530	
Cash at bank		22,803		- 5,112	
		50,416		18,417	
<b>CREDITORS:</b> Amounts falling due within one year	8	25,340		22,195	
<b>NET CURRENT ASSETS</b>			25,076		- 3,778
<b>NET ASSETS</b>			25,076		- 3,778
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Unrestricted Income funds	9		25,076		- 3,778
Restricted Income funds	10		-		-
<b>TOTAL INCOME FUNDS</b>			25,076		- 3,778

For the year ended 31 March 2021 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 07<sup>th</sup> Nov 2021 and are signed on their behalf by:



.....  
Trustee

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

---

### 1. ORGANISATION STATUS

Ecosystems Knowledge Network is a Charitable Incorporated Organisation.

### 2. ACCOUNTING POLICIES

#### **Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102) issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016, with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements have been prepared under the historical cost convention 2015 (SORP 2015), 'Accounting and Reporting by Charities', issued by the Charities Commission.

#### **Fund accounting**

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

#### **Income**

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment – 25% straight line
- Computer equipment – 33% straight line

#### **Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

#### **Taxation**

The Charity is exempt from corporation tax on its charitable activities.

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	Total Funds 2021 £	Total Funds 2020 £
Grants and project income	94,156	52,381
Events and training	6,286	61,302
	100,442	113,683

#### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds 2021 £	Total Funds 2020 £
<b>Administrative expenses</b>		
Salaries	36,265	37,779
Employer's NI	-	626
Pension contributions	3,064	2,959
Subcontracts	2,160	4,329
Professional fees – operations	9,459	23,443
Office rent	-	8,138
Advertising and marketing	2,138	-
Accountancy fees	2,785	2,575
Bank charges	294	976
External event fees	4,699	384
Information technology	6,591	2,974
Insurance	515	418
Office management	201	1,122
Printing and publicity	1,978	5,807
Room hire and catering	-	15,307
Staff training	132	-
Subscriptions	60	127
Telephone, internet and postage	492	566
Travel and subsistence	483	7,646
Governance	300	300
	71,616	115,475

# ECOSYSTEMS KNOWLEDGE NETWORK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

---

### 5. GOVERNANCE COSTS

	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Independent Examination fee	300	300
	<u>300</u>	<u>300</u>

### 6. STAFF COSTS

	<b>2021 £</b>	<b>2020 £</b>
Wages	36,265	37,779
Social security costs	-	626
Pension contributions	3,064	2,959
	<u>39,329</u>	<u>41,364</u>

The average number of staff employed during the year was one. No employee received any pay or benefits in excess of £60,000 in either year.

### 7. DEBTORS

	<b>2021 £</b>	<b>2020 £</b>
Accounts receivable	27,614	22,129
Other debtors	-	-
Prepayments	-	1,401
	<u>27,614</u>	<u>23,530</u>

## ECOSYSTEMS KNOWLEDGE NETWORK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 8. CREDITORS

	2021	2020
	£	£
Taxation and social security	867	2,185
Wages payable	1,890	1,890
Income received in advance	16,645	2,250
Refunds for cancelled events	-	825
Other creditors	5,140	9,522
Accruals	600	5,440
Loan	198	84
	<u>25,340</u>	<u>22,195</u>

#### 9. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2020	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2021
	£	£	£	£	£
Total funds	- 3,778	100,470	- 71,616	-	25,076
	<u>- 3,778</u>	<u>100,470</u>	<u>- 71,616</u>	<u>-</u>	<u>25,076</u>

#### 10. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

#### 11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration for their trustee role during the year. There were no related party transactions during the year.

#### 12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL

The key management personnel of Ecosystems Knowledge Network are the Trustees and the Director. The Trustees receive no remuneration. The Director's remuneration totalled £32,302 during the year (2020: £35,836).