

**INTERNATIONAL DENDROLOGY SOCIETY**

**UNAUDITED REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Registered Charity No. 1178252**

**Charitable Incorporated Organisation No. CE014010**

**INTERNATIONAL DENDROLOGY SOCIETY**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**INTERNATIONAL DENDROLOGY SOCIETY**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

<b>Charity Name:</b>	International Dendrology Society
<b>Governing Instrument:</b>	The Charity is a Charitable Incorporated Organisation not having a share capital, governed by its Constitution dated 4 May 2018 as amended on 5 September 2019.
<b>Registered Charity No:</b>	1178252
<b>Charitable Incorporated Company No:</b>	CE014010
<b>Trustees:</b>	Colonel J R G Crisp (Chairman) Mr A Brunel The Earl of Cork & Orrery Mrs C Feldman Mrs A M Johnson Lord Howard of Penrith (appointed 17 February 2021) Mr W W R Kerr Mrs M-C de Laubarède Sir John Parsons (resigned 17 February 2021) Mr A Rammeloo (appointed 17 February 2021) Vicomte P de Spoelberch (resigned 23 May 2021)
<b>Registered Office:</b>	Hergest Estate Office Kington Herefordshire HR5 3EG
<b>Secretary:</b>	Miss E A Malcolm
<b>Bankers:</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Investment Managers:</b>	Cazenove Capital 1 London Wall Place London EC2Y 5AU
<b>Independent Examiner:</b>	Sarah J Morley ACA Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS

**INTERNATIONAL DENDROLOGY SOCIETY**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present the report and accounts for the International Dendrology Society ("the Charity"), which are unaudited, for the year ended 30 September 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011, and the requirements of the Statement of Recommended Practice *Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)* (as amended for accounting periods commencing from 1 January 2019).

The Charity was established by a Constitution registered on 4 May 2018. Under Agreements dated 12 December 2018, the International Dendrology Society, an unincorporated organisation registered in Jersey, and the Dendrology Charitable Company (Registered charity number 1041395 and Company Registered number 02816525) both transferred their assets and undertakings to the Charity at midnight on 31 December 2018. This combination was treated as a gift.

### **OBJECTIVES AND ACTIVITIES**

The Charity has a membership across the world and was formed primarily for the advancement of science and spread of scientific knowledge particularly in the field of woody plants and related botany; the advancement of education particularly in the field of botany and botanical research by any charitable means including the publication and dissemination of the useful results of such research and by the provision of scholarships, grants or bursaries for the study of botany and by the promotion of study through visits to forests, woods, gardens and plantations in all parts of the world for botanical study and debate; and the advancement of environmental protection and improvement through the cultivation, preservation and protection of rare and endangered species, varieties and cultivars of woody plants in all parts of the world.

The Charity produces a Yearbook and is responsible for the development and updating of *Trees and Shrubs Online*, and makes grants to organisations around the world that are involved in the cultivation, preservation and protection of woody plants, and to individual dendrologists (often from developing countries) to enhance their professional development or to allow their participation in dendrological events worldwide.

The trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit and reviewed the objectives of the Charity this period in the context of this guidance. The public benefit of the Charity's work is to promote public understanding and protection of woody plants across the world through its publications, projects and educational bursaries.

### **ACHIEVEMENTS AND PERFORMANCE**

As a result of the COVID-19 pandemic, measures have been taken to continue to operate in a COVID-secure manner, including the introduction of online lectures and webinars, videoconference meetings, and remote working. No study periods were able to take place during the year although plans are in place to restart the schedule. Members have been encouraged to donate after attending online webinars and this has been successful. Work on publications has continued, including the Yearbook and the *Trees and Shrubs Online* website which is being updated genus by genus. As shown in note 6 to the accounts, a grant was awarded towards management costs of Trees and Shrubs Online.

Investments appreciated during the year following a difficult previous year when values were impacted by economic uncertainty when the pandemic started. The unrealised gain on investments in Schroder Multi-Asset Fund S Distribution Units was £29,954 in the year (compared to a loss on investments of £2,559 during the previous year).

**INTERNATIONAL DENDROLOGY SOCIETY**  
**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

(continued)

**FINANCIAL REVIEW**

For the year ended 30 September 2021, net income was £21,586 after gains on investments (2020: net expenditure, after losses on investments, of £9,718). The main expenditure during the year was the publication of the Yearbook and development of the *Trees and Shrubs Online* project. No payments were made in respect of political donations during the period. Further details of the financial position of the Charity are set out in the accounts on pages 6 to 16.

The Statement of Financial Activities summarises the incoming resources and resources expended and these are analysed between unrestricted funds and restricted funds. Restricted funds are funds subject to specific usage. Donations received for the development and maintenance of Trees and Shrubs Online, including adding new genera to the website, are treated as a restricted fund. Work on the website in the period included editing and new authorship and the unspent balance at the end of the period was £98,456 (2020: £122,224). A further restricted fund of £4,323 for educational purposes remains unspent at the end of the period.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Charity. At 30 September 2021, unrestricted funds totalled £285,834 (2020: £240,480).

All grants and donations received by the Charity are applied according to its objects. The trustees agree annually where to apply these funds as part of the budgeting process and monitor their application during the period by consideration of reports at trustees' meetings.

**Reserves policy**

The trustees aim to ensure that there is sufficient unrestricted funding in place, or available, to ensure that commitments for the following twelve months can be met including the expected requirements for projects and office costs, and review future plans in this context, including the investment policy. Budgeted unrestricted expenditure for the next twelve months, net of membership subscriptions and apportionment of support costs, is £60,800 and therefore the assets of the Charity are considered adequate to fulfil its obligation.

**Risk**

The trustees review the risks to the Charity annually, and the risks have been reviewed during the last period. The major risk concerns the on-going funding of the Charity, which relies upon its membership and donations from individuals and other organisations to support its charitable activities. The publication of books is an important way in which the Charity meets its objectives; this can mean significant cost outlay before publication and makes the management of funds particularly important. A funding strategy is in place to ensure the work of the Charity can continue for at least twelve months ahead. The Charity has comprehensive insurance policies in place.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The activities of the Charity are governed by its Constitution registered on 4 May 2018 and amended on 5 September 2020 and managed by the trustees.

The minimum number of trustees is three and trustees generally meet three times a year. The trustees are responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INTERNATIONAL DENDROLOGY SOCIETY**  
**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**(continued)**

Trustees are recruited through recommendation, with a view to maintaining a balance of experience on the Board. Appointment generally takes place at the Annual General Meeting and trustees offer themselves for re-election at each Annual General Meeting. There is no fixed term of appointment. The Charity undertakes an induction process which includes meetings with other trustees and the Secretary and provides support for instruction on the responsibilities of trustees in the management of the Charity.

The trustees delegate responsibilities to the Secretary to manage the operation of the Charity on a day-to-day basis, but decisions of a strategic nature are reserved for the Board of trustees.

**FUTURE PLANS**

The Charity's activities will continue to advance the public understanding of woody plants and to promote the cultivation, preservation and protection of endangered species and varieties, through its membership, publications, the development of *Trees and Shrubs Online* and support of international projects.

A handwritten signature in black ink, appearing to read 'J R G Crisp', is positioned above the printed name of the trustee.

Colonel J R G Crisp  
Trustee

27 January 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**THE INTERNATIONAL DENDROLOGY SOCIETY**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2021 which are set out on pages 6 to 16.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

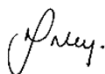
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah J Morley ACA  
Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire WR14 2JS

27 January 2022

**INTERNATIONAL DENDROLOGY SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations	2	29,567	48,050	77,617	85,785
Charitable activities	3	45,848	-	45,848	49,787
Investments	4	12,491	-	12,491	11,288
<b>Total incoming resources</b>		<b>87,906</b>	<b>48,050</b>	<b>135,956</b>	<b>146,860</b>
<b>Expenditure on:</b>					
Raising funds	5	(31,310)	(2,708)	(34,018)	(26,527)
Charitable activities	5	(41,196)	(69,110)	(110,306)	(127,492)
<b>Total resources expended</b>		<b>(72,506)</b>	<b>(71,818)</b>	<b>(144,324)</b>	<b>(154,019)</b>
<b>Net income for the period before gains and losses on investments</b>		<b>15,400</b>	<b>(23,768)</b>	<b>(8,368)</b>	<b>(7,159)</b>
<b>(Losses)/gains on investments</b>		<b>29,954</b>	<b>-</b>	<b>29,954</b>	<b>(2,559)</b>
<b>Net income for the period and movement in funds</b>		<b>45,354</b>	<b>(23,768)</b>	<b>21,586</b>	<b>(9,718)</b>
<b>Total funds at the beginning of the period</b>		<b>240,480</b>	<b>126,547</b>	<b>367,027</b>	<b>376,745</b>
<b>Total funds at the end of the period</b>		<b>285,834</b>	<b>102,779</b>	<b>388,613</b>	<b>367,027</b>

The notes on pages 8 to 16 form part of these accounts.

All recognised gains and losses are included in the above.

All income and expenditure derive from continuing operations.



# INTERNATIONAL DENDROLOGY SOCIETY

## BALANCE SHEET

AT 30 SEPTEMBER 2021

	Note	2021	2020
		£	£
<b>Fixed assets</b>			
Intangible assets	7	3,832	-
Investments	8	323,199	293,245
<b>Current assets</b>			
Other debtors		-	956
Cash at bank and in hand		135,526	150,372
		<u>135,526</u>	<u>151,328</u>
<b>Liabilities</b>			
Creditors falling due within one year	9	(33,540)	(34,372)
<b>Net current assets</b>		<b>101,986</b>	<b>116,956</b>
Creditors falling due after more than one year	9	(40,404)	(43,174)
<b>Total net assets</b>		<u><b>388,613</b></u>	<u><b>367,027</b></u>
<b>Funds of the Charity</b>	11		
Unrestricted funds		285,834	240,480
Restricted funds		102,779	126,547
<b>Total Charity funds</b>		<u><b>388,613</b></u>	<u><b>367,027</b></u>

The notes on pages 8 to 16 form part of these accounts.

These accounts are prepared in accordance with the Charities Act of 2011 and Financial Reporting Standard 102 and SORP (FRS 102). Although the Charities (Accounts and Reports) Regulations 2008 refer to an earlier withdrawn SORP, these accounts follow SORP (FRS 102) as the applicable generally accepted accounting practice.

The accounts on pages 6 to 16 were approved by the trustees and were signed on its behalf by:



Colonel J R G Crisp  
Trustee

27 January 2022

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

### 1 Principal accounting policies

#### **Basis of accounting**

The accounts have been prepared under the historical cost convention modified for the revaluation of investments and on a going concern basis.

The Charity constitutes a public benefit entity as defined by Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the financial statements have been prepared in accordance with FRS 102 (issued on 16 July 2014), the Charities Act 2011, and the Statement of Recommended Practice *Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)* (as amended for accounting periods commencing from 1 January 2019). As permitted by FRS 102 Section 1A, the accounts do not include a cash flow statement.

#### **Taxation**

The company is a registered charity and as such is not generally liable to taxation. For this reason, there is no tax reconciliation note.

#### **Income**

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, its receipt is probable, and the amount can be measured reliably.

#### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Support costs, including the governance costs of general running of the Charity and fulfilling statutory and constitutional requirements, are apportioned across activities based upon estimated time spent.

Grants are made in accordance with the objectives of the Charity and authorised by the trustees.

#### **Intangible fixed assets**

Intangible fixed assets are stated at cost. Amortisation is charged by equal annual instalments commencing with the date that the cost is incurred at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which is 3 years for information systems.

#### **Investments**

Investments are shown in the accounts at market value. Gains or losses on realisation or revaluation are added to or deducted from capital as appropriate and shown separately in the Statement of Financial Activities.

#### **Cash and cash equivalents**

Cash and cash equivalents include deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

(continued)

### **Creditors**

Creditors are measured at settlement amount. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Life membership subscriptions are treated as deferred income within creditors and amortised to income over a period of twenty years, being the estimated length of time over which life membership benefits are expected to be used by the members.

### **Financial instruments**

In accordance with section 11 of FRS 102, the charity has basic financial instruments that are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Liabilities are recognised when there is a measurable present obligation for a likely transfer of economic benefits upon settlement.

### **Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund, where appropriate.

### **Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

(continued)

### 2 Donations

	2021 £	2020 £
Unrestricted funds:		
Donations	<u>29,567</u>	<u>31,206</u>
Restricted fund: Trees and Shrubs Online		
Donations received for development and maintenance	31,780	26,797
Donations received for addition and updating of new genera	<u>16,270</u>	<u>27,782</u>
	<u>48,050</u>	<u>54,579</u>
Total	<u>77,617</u>	<u>85,785</u>

### 3 Charitable activities

	£	£
Annual membership subscriptions	36,558	30,900
Amortised life membership subscriptions	6,167	6,202
Study periods income	-	11,870
Sales of publications and royalty	363	545
Other	<u>2,760</u>	<u>270</u>
	<u>45,848</u>	<u>49,787</u>

### 4 Investment income

	£	£
Dividends	12,479	11,154
Interest	<u>12</u>	<u>134</u>
	<u>12,491</u>	<u>11,288</u>

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

(continued)

### 5 Total resources expended

	Basis of apportionment	Raising funds £	Charitable activities £	Total 2021 £	Total 2020 £
<i>Costs directly allocated to activities</i>					
Tour costs	<i>Direct</i>	4,989	-	<b>4,989</b>	5,216
Other activities	<i>Direct</i>	-	2,548	<b>2,548</b>	-
Membership and events administration	<i>Direct</i>	-	-	-	10,941
Study period costs	<i>Direct</i>	-	-	-	5,278
Yearbook and other publication costs	<i>Direct</i>	-	25,229	<b>25,229</b>	29,649
Trees and Shrubs Online	<i>Direct</i>	-	64,652	<b>64,652</b>	61,811
Grants & bursaries (Note 6)	<i>Direct</i>	-	5,000	<b>5,000</b>	5,631
Membership subscriptions	<i>Direct</i>	-	876	<b>876</b>	1,298
Amortisation	<i>Direct</i>	1,916	-	<b>1,916</b>	-
<i>Support costs apportioned to activities</i>					
Accountancy fees	<i>Staff time</i>	4,035	2,081	<b>6,116</b>	7,995
Administration and other office salaries	<i>Staff time</i>	15,075	7,031	<b>22,106</b>	14,437
Meeting costs	<i>Staff time</i>	418	215	<b>633</b>	3,333
General office costs	<i>Staff time</i>	7,585	2,674	<b>10,259</b>	8,430
Total support costs		27,113	12,001	<b>39,114</b>	34,195
Total resources expended		34,018	110,306	<b>144,324</b>	154,019

Accountancy fees comprise £960 (2020: £960) in respect of independent examination and £5,156 (2020: £7,035) for accounts preparation and related costs and support with management reporting.

Support costs include governance costs of £6,033 (2020: £8,943) comprising year end accounting and independent examination, meeting expenses and legal costs, and an allocation of administration and other office salaries. Support costs are apportioned across activities based upon estimated staff time spent.

Salaries in respect of two part-time employees include wages and salaries of £21,462 (2020: £12,962) and pension cost of £644 (2020: £155).

No trustees received remuneration nor reimbursement of expenses. Trustees' liability insurance is in place.

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

(continued)

The analysis of the previous period's costs was as follows:

	Basis of apportionment	Raising funds £	Charitable activities £	Total 2020 £
<i>Costs directly allocated to activities</i>				
Tour costs	<i>Direct</i>	5,216	-	5,216
Other activities	<i>Direct</i>	-	-	-
Membership and events administration	<i>Direct</i>	8,206	2,735	10,941
Study period costs	<i>Direct</i>	-	5,278	5,278
Yearbook and other publication costs	<i>Direct</i>	-	29,649	29,649
Trees and Shrubs Online	<i>Direct</i>	-	61,811	61,811
Grants & bursaries (Note 6)	<i>Direct</i>	-	5,631	5,631
Membership subscriptions	<i>Direct</i>	-	1,298	1,298
<i>Support costs apportioned to activities</i>				
Accountancy fees	<i>Staff time</i>	3,064	4,931	7,995
Administration and other office salaries	<i>Staff time</i>	5,533	8,904	14,437
Meeting costs	<i>Staff time</i>	1,277	2,056	3,333
General office costs	<i>Staff time</i>	3,231	5,199	8,430
Total support costs		13,105	21,090	34,195
Total resources expended		26,527	127,492	154,019

### 6 Grants and bursaries

	2021 £	2020 £
Student bursaries for tours and related costs	-	631
Contribution to management of <i>Trees and Shrubs Online</i>	5,000	5,000
	<b>5,000</b>	<b>5,631</b>

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

(continued)

### 7 Intangible fixed assets

Intangible fixed assets at the end of the period relate to costs incurred on development of membership database systems.

	2021 £	2020 £
Cost		
At beginning of the period	1,014	1,014
Additions	5,748	-
Cost of intangible assets at end of the period	6,762	1,014
Amortisation		
At beginning of the period	1,014	1,014
Eliminated on disposals	-	-
Charge for the period	1,916	-
Amortisation at end of the period	2,930	1,014
Net book value at end of the period	3,832	-

### 8 Fixed asset investments

	Investments £	Total 2021 £	Total 2020 £
Market value of investments at beginning of the period	293,245	293,245	296,428
Acquisitions at cost	-	-	(624)
Change in value in the period	29,954	29,954	(2,559)
Market value of investments at end of the period	323,199	323,199	293,245
Cost of investments at end of the period	291,488	291,488	291,488

At the end of the year, all investments are held by Cazenove Capital in Schroder Charity Multi-Asset Fund S Distribution Units.

**INTERNATIONAL DENDROLOGY SOCIETY**

**NOTES TO THE ACCOUNTS**

**30 SEPTEMBER 2021**

(continued)

**8 Fixed asset investments (continued)**

The movements in fixed assets investments in the previous period were:

	Investments £	Funds for reinvestment £	Total 2020 £
Market value of investments at beginning of the period	226,428	70,000	296,428
Disposals	-	-	-
Acquisitions at cost	69,376	(70,000)	(624)
Change in value in the period	(2,559)	-	(2,559)
Market value of investments at end of the period	293,245	-	293,245
Cost of investments at end of the period	291,488	-	291,488

**9 Creditors**

	2021 £	2020 £
<b>Creditors falling due within one year</b>		
Trade creditors	7,917	13,537
Other creditors	-	70
Accruals	17,660	13,175
Deferred income (Note 10):		
Life membership subscriptions	5,858	6,005
Study period income	2,105	1,510
Subscriptions in advance	-	75
	7,963	7,590
	33,540	34,372
<b>Creditors falling due after more than one year</b>		
Deferred income: Life membership subscriptions (Note 10)	40,404	43,174



**INTERNATIONAL DENDROLOGY SOCIETY**

**NOTES TO THE ACCOUNTS**

**30 SEPTEMBER 2021**

(continued)

**10 Deferred income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Life membership subscriptions</b>		
Deferred income at the beginning of the period	<b>49,179</b>	<b>54,756</b>
Subscriptions received in the period and deferred	<b>3,250</b>	<b>625</b>
Amounts released	<b>(6,167)</b>	<b>(6,202)</b>
Deferred income at end of the period	<b>46,262</b>	<b>49,179</b>
Being:		
Creditors falling due within one year	<b>5,858</b>	<b>6,005</b>
Creditors falling due after more than one year	<b>40,404</b>	<b>43,174</b>
	<b>46,262</b>	<b>49,179</b>

Deferred income for study period income relates to amounts received during the period for attendance at study periods due to take place after 30 September 2021. Subscriptions in advance relate to membership subscriptions received in respect of future years.

**11 Movements in funds**

	<b>2021</b>		<b>2020</b>		
	Unrestricted funds	Restricted funds (Note 12)	Unrestricted funds	Restricted funds (Note 12)	Total
	£	£	£	£	£
At beginning of the period	240,480	126,547	237,097	139,648	<b>376,745</b>
Incoming resources	87,906	48,050	92,281	54,579	<b>146,860</b>
Resources expended	(72,506)	(71,818)	(86,339)	(67,680)	<b>(154,019)</b>
Gains/(losses) on investments	29,954	-	(2,559)	-	<b>(2,559)</b>
At end of the period	285,834	102,779	240,480	126,547	<b>367,027</b>

# INTERNATIONAL DENDROLOGY SOCIETY

## NOTES TO THE ACCOUNTS

30 SEPTEMBER 2021

(continued)

### 12 Restricted funds

	2021			2020		
	Education Fund	Trees and Shrubs Online	Total	Education fund	Trees and Shrubs Online	Total
	£	£	£	£	£	£
At beginning of the period	4,323	122,224	<b>126,547</b>	4,323	135,325	<b>139,648</b>
Incoming resources	-	48,050	<b>48,050</b>	-	54,579	<b>54,579</b>
Resources expended	-	(71,818)	<b>(71,818)</b>	-	(67,680)	<b>(67,680)</b>
At end of the period	<u>4,323</u>	<u>98,456</u>	<b><u>102,779</u></b>	<u>4,323</u>	<u>122,224</u>	<b><u>126,547</u></b>

During the year, donations were received to continue the Charity's *Trees and Shrubs Online* project, both for development, editing and maintenance of the website (including a grant awarded by the Charity itself) and for authorship of information about new genera not included in the original W J Bean publication. Resources expended in the year include apportioned support costs of £7,166 (2020: £5,869).

### 13 Analysis of net assets

	2021			2020		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Intangible fixed assets	3,832	-	<b>3,832</b>	-	-	<b>-</b>
Fixed asset investments	323,199	-	<b>323,199</b>	293,245	-	<b>293,245</b>
Current assets	18,197	117,329	<b>135,526</b>	6,319	145,009	<b>151,328</b>
Current liabilities	(18,990)	(14,550)	<b>(33,540)</b>	(15,910)	(18,462)	<b>(34,372)</b>
Non-current liabilities	(40,404)	-	<b>(40,404)</b>	(43,174)	-	<b>(43,174)</b>
	<u>285,834</u>	<u>102,779</u>	<b><u>388,613</u></b>	<u>240,480</u>	<u>126,547</u>	<b><u>367,027</u></b>