

FENLAND BLACK OAK CIO

England & Wales · Charity number 1178790

Details

Other names THE DIAMOND JUBILEE FENLAND BLACK OAK PROJECT

Status Registered

Legal form CIO

Registered 2018-06-14

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

Contact

Address c/o ADAMSON & LOW
The Old Piggery
Cuckoo Lane
Brenchley
Tonbridge
TN12 7HX

Phone 07711122538

Email thefenlandblackoakproject@gmail.com

Website www.thefenlandblackoakproject.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: 3.1.1 TO PRESERVE AND PROMOTE THE HERITAGE AND HISTORICAL IMPORTANCE OF THE JUBILEE OAK AND FENLAND BLACK OAK MORE GENERALLY BY CRAFTING A JUBILEE OAK TABLE AND ENSURING THAT THE RESULTING WORK OF CRAFTSMANSHIP IS DISPLAYED TO THE PUBLIC AND BY PROMOTING AND RAISING AWARENESS, RESEARCH AND KNOWLEDGE RELATING TO THE JUBILEE OAK AND ALL MATTERS RELATING TO OR ASSOCIATED WITH THE FORMATION, HISTORY AND CONSERVATION OF FENLAND BLACK OAK IN SUCH WAYS AS THE TRUSTEES DEEM APPROPRIATE; AND 3.1.2 TO ADVANCE THE EDUCATION AND TRAINING IN THE CRAFTS OF CARPENTRY AND JOINERY ASSOCIATED WITH PRESERVING AND WORKING WITH FENLAND BLACK OAK.

Activities: The objects of the Charity are to preserve and promote the heritage and historical importance of the Jubilee Oak and Fenland Black Oak more generally by crafting a Jubilee Oak table and ensuring that the resulting work of craftsmanship is displayed to the public.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£9,754	£11,449	-	-
2024-08-31	£8,756	£5,791	-	-
2023-08-31	£15,989	£13,529	-	-
2022-08-31	£70,871	£133,934	-	-
2021-08-31	£97,278	£26,434	-	-
2020-08-31	£22,213	£14,275	-	-

Trustees

Name	Role	Appointed
Ann King		2019-03-22
GUY PETER SHROPSHIRE		2018-01-17
Gary Alan Richards		2022-09-01
HAMISH LOW		2018-06-14
LEONARD CONWAY		2018-06-14
Stuart Butler-Gallie		2019-09-23

FENLAND BLACK OAK CIO

England & Wales - Charity number 1178790

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
FENLAND BLACK OAK CIO

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

- to preserve and promote the heritage and historical importance of the jubilee oak and fenland black oak more generally by crafting a jubilee oak table and ensuring that the resulting work of craftsmanship is displayed to the public;
- to promote and raise awareness, research and knowledge relating to the jubilee oak and all matters relating to or associated with the formation, history and conservation of fenland black oak in such ways as the trustees deem appropriate;
- to advance the education and training in the crafts of carpentry and joinery associated with preserving and working with fenland black oak.

Significant activities

In 2012 an enormous 5,300 year-old tree trunk was unearthed and excavated in the East Anglian Fens. The discovery presented an opportunity to preserve this and use it to make a unique 13.2 metre long table and gift it to the nation. Additionally, it would also serve to highlight the importance of farmers preserving the dwindling supplies of this rarest of native hardwoods and to cast light for future generations on the ancient high forests of Fenland Britain of 3,300 BC.

The Fenland Black Oak Project would also serve as a training and discovery experience for the next generation of master craft men and women.

Accordingly the charity was founded to put this into effect and to enable a team of dedicated, skilled craftsmen to turn this unique piece of Black Oak into a table for the nation.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Following the establishment of the Charitable trust in June 2018 a team of trustees with wide and varied skills was recruited. These trustees included a master cabinet maker, a farmer, a college principal, a lawyer, an accountant, an administrator and a film maker. Additionally, the charity has attracted considerable goodwill and been helped by participation and services from many companies and individuals around the world.

As reported previously the original oak log was raised from the ground in 2012 and the table top fabricated, which was completed in August 2019.

In April 2024 the table was moved to its 3rd residency at Lincoln Cathedral, Lincolnshire where it was on display for 12 months and was used for a great many activities by local community groups and other charities. 'A Table for the Nation' was very well placed in the South Transept at Lincoln Cathedral forming its own stand alone visitor attraction alongside all the Tables exhibition panels.

Following on from the successful Lincoln residency the Table continued on its tour of the country with its 4th year long residency at Lichfield Cathedral from April 2025 until April 2026. The Table has again been used for a variety of activities and events and attracted many visitors who have proudly laid claim to an association with the Nations Table by taking part in its many uses. The table has now been visited by an estimated total of eight hundred and fifty thousand people and we continue to give talks and presentations to promote craft and the constructive use of Black Oak.

In April 2026 the Table continues on its journey round the country with a 5th residency to be at Blackburn Cathedral for a further 12 months. Blackburn Cathedral has a very modern aesthetic so we are all very much looking forward to seeing the table there.

Thanks to the continuing support of our many donors and the sales of table related merchandise at each residency, the Fenland Black Oak CIO retains sufficient funds to cover costs to maintain the Table and continue its display to the public for a number of years to come.

FINANCIAL REVIEW

Financial position

In the period under review the charity has added to its reserves, as the sale of merchandise relating to the table has been enough to cover the maintenance expenses and the costs associated with moving the table to its new exhibition space in Lichfield Cathedral.

The Trustees are confident that there are sufficient funds to maintain the table over the next twelve months and to fund its next move to Blackburn Cathedral.

Reserves policy

The purpose of the charity is to raise sufficient funds to build the table, and gift to the nation. Costs are only incurred when the funds have been raised, so the trustees do not consider it necessary to maintain reserves. Accordingly, the level of reserves at the end of the period is an amount of £19,252 which is sufficient to cover ongoing expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted upon registration as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Every Trustee must be appointed for a term of three years by a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as charity trustees the Trustees must have regard to the skills, knowledge and experience need for effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178790

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Principal address
Adamson & Low
The Old Piggery
Cuckoo Lane, Brenchley
Tonbridge
Kent
TN12 7HX

Trustees
H Low (Chairman)
G P Shropshire
L Conway
Mrs A King
S Butler-Gallie
G Richards

Independent Examiner
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Approved by order of the board of trustees on and signed on its behalf
by:

.....
H Low - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FENLAND BLACK OAK CIO

Independent examiner's report to the trustees of Fenland Black Oak CIO

I report to the charity trustees on my examination of the accounts of Fenland Black Oak CIO (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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.

Mr K M Luck FCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date:

FENLAND BLACK OAK CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	2	<u>9,754</u>	<u>-</u>	<u>9,754</u>	<u>8,756</u>
EXPENDITURE ON Raising funds		389	-	389	3,068
Charitable activities Jubilee Black Oak Project	3	<u>11,449</u>	<u>-</u>	<u>11,449</u>	<u>2,723</u>
Total		<u>11,838</u>	<u>-</u>	<u>11,838</u>	<u>5,791</u>
NET INCOME/(EXPENDITURE)		(2,084)	-	(2,084)	2,965
RECONCILIATION OF FUNDS Total funds brought forward		21,336	-	21,336	18,371
TOTAL FUNDS CARRIED FORWARD		<u><u>19,252</u></u>	<u><u>-</u></u>	<u><u>19,252</u></u>	<u><u>21,336</u></u>

The notes form part of these financial statements

FENLAND BLACK OAK CIO

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Stocks	7	386	-	386	386
Cash at bank		<u>19,866</u>	<u>-</u>	<u>19,866</u>	<u>21,950</u>
		20,252	-	20,252	22,336
CREDITORS					
Amounts falling due within one year	8	(1,000)	-	(1,000)	(1,000)
		<u>19,252</u>	<u>-</u>	<u>19,252</u>	<u>21,336</u>
NET CURRENT ASSETS					
		<u>19,252</u>	<u>-</u>	<u>19,252</u>	<u>21,336</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		19,252	-	19,252	21,336
NET ASSETS					
		<u>19,252</u>	<u>-</u>	<u>19,252</u>	<u>21,336</u>
FUNDS					
Unrestricted funds	9			<u>19,252</u>	<u>21,336</u>
TOTAL FUNDS					
				<u>19,252</u>	<u>21,336</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
H Low - Trustee

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DONATED GOODS AND SERVICES

Donations of significant goods and the services supplied by those who hold particular skill sets necessary to the project are included in the accounts as a Pro Bono restricted fund.

The trustees have used their best efforts to place a value on donated costs and time using estimates, where precise costs and times were not available. The trustees believe that the monetary value placed on donated costs and time and disclosed in the accounts is a reasonable approximation

The time donated by general volunteers has not been included in these accounts.

DEBTORS

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CREDITORS

The charity has creditors which are measured at settlement amounts less any trade discounts

1. ACCOUNTING POLICIES - continued

HERITAGE ASSETS

The trust has raised funds to design and create the spectacular 13 metre long table assembled from 5,000 year old wood excavated from the fens of Norfolk.

The table is not represented in the accounts as an asset. Its value is literally priceless, as it is unique and its craftsmanship cannot be equaled. The table is insured for £170,000 to cover the potential costs of repair and restitution should the surface be damaged.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	1,540	2,565
Sale of merchandise	3,520	6,191
Donated services and facilities	4,694	-
	<u>9,754</u>	<u>8,756</u>

3. CHARITABLE ACTIVITIES COSTS

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Jubilee Black Oak Project:			
Understructure	-	-	-
Moving costs	5,451	-	5,451
Insurance costs	1,012	-	1,012
Other costs	3,882	-	3,882
Governance costs	1,104	-	1,104
	<u>11,449</u>	<u>-</u>	<u>11,449</u>
Total	<u>11,449</u>	<u>-</u>	<u>11,449</u>

4. INDEPENDENT EXAMINER

Fees payable to the charity's accountants:

Independent examination of the charity's financial statements	<u>£</u> <u>1,104</u>
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	8,756	-	8,756
EXPENDITURE ON Raising funds	3,068	-	3,068
Charitable activities Jubilee Black Oak Project	2,723	-	2,723
Total	5,791	-	5,791
NET INCOME	2,965	-	2,965
RECONCILIATION OF FUNDS Total funds brought forward	18,371	-	18,371
TOTAL FUNDS CARRIED FORWARD	<u>21,336</u>	<u>-</u>	<u>21,336</u>
7. STOCKS			
		2025 £	2024 £
Stocks		386	386
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025 £	2024 £
Other creditors		1,000	1,000
9. MOVEMENT IN FUNDS			
	At 1/9/24 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds General fund	21,336	(2,084)	19,252
TOTAL FUNDS	<u>21,336</u>	<u>(2,084)</u>	<u>19,252</u>

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,754	(11,838)	(2,084)
TOTAL FUNDS	<u>9,754</u>	<u>(11,838)</u>	<u>(2,084)</u>

Comparatives for movement in funds

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	18,371	2,965	21,336
TOTAL FUNDS	<u>18,371</u>	<u>2,965</u>	<u>21,336</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,756	(5,791)	2,965
TOTAL FUNDS	<u>8,756</u>	<u>(5,791)</u>	<u>2,965</u>

By their very nature, the Pro Bono donated goods and services, other than those of general volunteers, are given in order to facilitate a particular part of the project and are therefore treated as restricted funds.

10. RELATED PARTY DISCLOSURES

Guy Peter Shropshire - Trustee

In 2012 farmers G.S.Shropshire & Sons Ltd, of which Guy Peter Shropshire is a director, uncovered and donated a massive trunk of black bog oak to the Diamond Jubilee Black Oak Project. The project latterly became the Fenland Black Oak CIO when it formed a Charitable Incorporated Organisation. No monetary value was placed on the donation as the farmers recognised the importance of the find to the nation as a whole.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,540	2,565
Sale of merchandise	3,520	6,191
Donated services and facilities	4,694	-
	<u>9,754</u>	<u>8,756</u>
Total incoming resources	9,754	8,756
EXPENDITURE		
Raising donations and legacies		
Just giving subscription	216	216
Website costs	173	192
Cost of merchandise	-	2,660
	<u>389</u>	<u>3,068</u>
Charitable activities		
Insurance	1,012	1,265
Sundry costs	1,814	-
Display costs	2,068	1,166
Moving costs	5,451	(776)
	<u>10,345</u>	<u>1,655</u>
Support costs		
Governance costs		
Independent examination fee	1,104	1,068
	<u>11,838</u>	<u>5,791</u>
Total resources expended	11,838	5,791
Net (expenditure)/income	<u>(2,084)</u>	<u>2,965</u>

FENLAND BLACK OAK CIO

England & Wales - Charity number 1178790

Accounts

REGISTERED CHARITY NUMBER: 1178790

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
FENLAND BLACK OAK CIO**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
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East Sussex
TN31 7LJ

FENLAND BLACK OAK CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

- to preserve and promote the heritage and historical importance of the jubilee oak and fenland black oak more generally by crafting a jubilee oak table and ensuring that the resulting work of craftsmanship is displayed to the public;
- to promote and raise awareness, research and knowledge relating to the jubilee oak and all matters relating to or associated with the formation, history and conservation of fenland black oak in such ways as the trustees deem appropriate;
- to advance the education and training in the crafts of carpentry and joinery associated with preserving and working with fenland black oak.

Significant activities

In 2012 an enormous 5,300 year-old tree trunk was unearthed and excavated in the East Anglian Fens. The discovery presented an opportunity to preserve this and use it to make a unique 13.2 metre long table and gift it to the nation. Additionally, it would also serve to highlight the importance of farmers preserving the dwindling supplies of this rarest of native hardwoods and to cast light for future generations on the ancient high forests of Fenland Britain of 3,300 BC.

The Fenland Black Oak Project would also serve as a training and discovery experience for the next generation of master craft men and women.

Accordingly the charity was founded to put this into effect and to enable a team of dedicated, skilled craftsmen to turn this unique piece of Black Oak into a table for the nation.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to public benefit.

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the establishment of the Charitable trust in June 2018 a team of trustees with wide and varied skills was recruited. These trustees included a master cabinet maker, a farmer, a college principal, a lawyer, an accountant, an administrator and a film maker. Additionally, the charity has attracted considerable goodwill and been helped by participation and services from many companies and individuals around the world.

As reported previously the original oak log was raised from the ground in 2012 and the table top fabricated, which was completed in August 2019.

In March 2023, the Table was moved to its second residency in Rochester Cathedral, Kent, where it will be on public display for 14 months. 'A Table for the Nation' was used extensively in Rochester Cathedral by local community groups and by various charities for fundraising activities. A huge number of people visited the table at Rochester Cathedral.

Following on from the very successful Rochester residency, the Table continued its journey on public display for a further 12 months in Lincolnshire, at Lincoln Cathedral. The table's 3rd year long residency has attracted many visitors and again local community groups embraced the use of the table for a hugely diverse range of activities and events. The Nations table has currently been visited by an estimated total of over six hundred thousand people.

In May 2025 The Table For The Nations fourth residency will be at Lichfield Cathedral for 12 months and events have already been organised in advance.

Thanks to the generosity of many donors, and the sales of Table-related merchandise at each residency, the Fenland Black Oak CIO retains sufficient funds to cover costs to maintain the Table and the Fenland Black Oak CIO for a number of years.

FINANCIAL REVIEW

Financial position

In the period under review the charity has added to its reserves, as the sale of merchandise relating to the table has been enough to cover the maintenance expenses and the costs associated with moving the table to its new exhibition space in Lincoln Cathedral.

The Trustees are confident that there are sufficient funds to maintain the table over the next twelve months and to fund its next move to Lichfield Cathedral.

Reserves policy

The purpose of the charity is to raise sufficient funds to build the table, and gift to the nation. Costs are only incurred when the funds have been raised, so the trustees do not consider it necessary to maintain reserves. Accordingly, the level of reserves at the end of the period is an amount of £21,336 which is sufficient to cover ongoing expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted upon registration as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Every Trustee must be appointed for a term of three years by a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as charity trustees the Trustees must have regard to the skills, knowledge and experience need for effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178790

FENLAND BLACK OAK CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

Principal address

Adamson & Low
The Old Piggery
Cuckoo Lane, Brenchley
Tonbridge
Kent
TN12 7HX

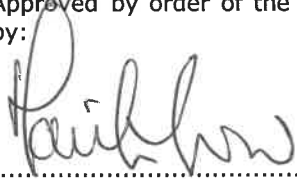
Trustees

H Low (Chairman)
G P Shropshire
L Conway
Mrs A King
S Butler-Gallie
G Richards

Independent Examiner

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Approved by order of the board of trustees on 20th May 2025 and signed on its behalf
by:



.....
H Low - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FENLAND BLACK OAK CIO**

Independent examiner's report to the trustees of Fenland Black Oak CIO

I report to the charity trustees on my examination of the accounts of Fenland Black Oak CIO (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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.

Mr K M Luck FCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date:

FENLAND BLACK OAK CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>8,756</u>	-	<u>8,756</u>	<u>15,989</u>
EXPENDITURE ON					
Raising funds		3,068	-	3,068	2,823
Charitable activities	3				
Jubilee Black Oak Project		<u>2,723</u>	-	<u>2,723</u>	<u>10,706</u>
Total		<u>5,791</u>	-	<u>5,791</u>	<u>13,529</u>
NET INCOME		2,965	-	2,965	2,460
RECONCILIATION OF FUNDS					
Total funds brought forward		18,371	-	18,371	15,911
TOTAL FUNDS CARRIED FORWARD		<u><u>21,336</u></u>	-	<u><u>21,336</u></u>	<u><u>18,371</u></u>

The notes form part of these financial statements

FENLAND BLACK OAK CIO

**BALANCE SHEET
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	<i>2023 Total funds £</i>
CURRENT ASSETS					
Stocks	7	386	-	386	386
Cash at bank		21,950	-	21,950	18,985
		22,336	-	22,336	19,371
CREDITORS					
Amounts falling due within one year	8	(1,000)	-	(1,000)	(1,000)
NET CURRENT ASSETS					
		21,336	-	21,336	18,371
TOTAL ASSETS LESS CURRENT LIABILITIES					
		21,336	-	21,336	18,371
NET ASSETS					
		21,336	-	21,336	18,371
FUNDS					
Unrestricted funds	9			21,336	18,371
TOTAL FUNDS					
				21,336	18,371

The financial statements were approved by the Board of Trustees and authorised for issue on 20th May 2025 and were signed on its behalf by:


.....
H Low - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DONATED GOODS AND SERVICES

Donations of significant goods and the services supplied by those who hold particular skill sets necessary to the project are included in the accounts as a Pro Bono restricted fund.

The trustees have used their best efforts to place a value on donated costs and time using estimates, where precise costs and times were not available. The trustees believe that the monetary value placed on donated costs and time and disclosed in the accounts is a reasonable approximation

The time donated by general volunteers has not been included in these accounts.

DEBTORS

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CREDITORS

The charity has creditors which are measured at settlement amounts less any trade discounts

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES - continued

HERITAGE ASSETS

The trust has raised funds to design and create the spectacular 13 metre long table assembled from 5,000 year old wood excavated from the fens of Norfolk.

The table is not represented in the accounts as an asset. Its value is literally priceless, as it is unique and its craftsmanship cannot be equaled. The table is insured for £170,000 to cover the potential costs of repair and restitution should the surface be damaged.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,565	1,130
Sale of merchandise	6,191	14,859
	<u>8,756</u>	<u>15,989</u>

3. CHARITABLE ACTIVITIES COSTS

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Jubilee Black Oak Project:			
Understructure	112,022	8,000	120,022
Unveiling Event	5,778	500	6,278
Insurance costs	1,215	-	1,215
Other costs	1,178	1,000	2,178
Governance costs	1,036	-	1,036
Total	<u>121,229</u>	<u>9,500</u>	<u>130,729</u>

4. INDEPENDENT EXAMINER

Fees payable to the charity's accountants:

Independent examination of the charity's financial statements	£ 1,036
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,989	-	15,989
EXPENDITURE ON			
Raising funds	2,823	-	2,823
Charitable activities			
Jubilee Black Oak Project	10,706	-	10,706
Total	13,529	-	13,529
NET INCOME			
	2,460	-	2,460
RECONCILIATION OF FUNDS			
Total funds brought forward	15,911	-	15,911
TOTAL FUNDS CARRIED FORWARD	18,371	-	18,371

7. STOCKS

	2024 £	2023 £
Stocks	386	386

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	1,000	1,000

9. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	18,371	2,965	21,336
TOTAL FUNDS	18,371	2,965	21,336

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,756	(5,791)	2,965
TOTAL FUNDS	<u>8,756</u>	<u>(5,791)</u>	<u>2,965</u>

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	15,911	2,460	18,371
TOTAL FUNDS	<u>15,911</u>	<u>2,460</u>	<u>18,371</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,989	(13,529)	2,460
TOTAL FUNDS	<u>15,989</u>	<u>(13,529)</u>	<u>2,460</u>

By their very nature, the Pro Bono donated goods and services, other than those of general volunteers, are given in order to facilitate a particular part of the project and are therefore treated as restricted funds.

10. RELATED PARTY DISCLOSURES

Guy Peter Shropshire - Trustee

In 2012 farmers G.S.Shropshire & Sons Ltd, of which Guy Peter Shropshire is a director, uncovered and donated a massive trunk of black bog oak to the Diamond Jubilee Black Oak Project. The project latterly became the Fenland Black Oak CIO when it formed a Charitable Incorporated Organisation. No monetary value was placed on the donation as the farmers recognised the importance of the find to the nation as a whole.

FENLAND BLACK OAK CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,565	1,130
Sale of merchandise	6,191	14,859
	8,756	15,989
Total incoming resources	8,756	15,989
EXPENDITURE		
Raising donations and legacies		
Just giving subscription	216	216
Website costs	192	134
Cost of merchandise	2,660	2,473
	3,068	2,823
Charitable activities		
Insurance	1,265	1,592
Understructure	-	900
Sundry costs	-	260
Display costs	1,166	440
Moving costs	(776)	6,482
	1,655	9,674
Support costs		
Governance costs		
Independent examination fee	1,068	1,032
Total resources expended	5,791	13,529
Net income	2,965	2,460

This page does not form part of the statutory financial statements

FENLAND BLACK OAK CIO

England & Wales - Charity number 1178790

Accounts

REGISTERED CHARITY NUMBER: 1178790

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
FENLAND BLACK OAK CIO**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

FENLAND BLACK OAK CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

- to preserve and promote the heritage and historical importance of the jubilee oak and fenland black oak more generally by crafting a jubilee oak table and ensuring that the resulting work of craftsmanship is displayed to the public;
- to promote and raise awareness, research and knowledge relating to the jubilee oak and all matters relating to or associated with the formation, history and conservation of fenland black oak in such ways as the trustees deem appropriate;
- to advance the education and training in the crafts of carpentry and joinery associated with preserving and working with fenland black oak.

Significant activities

In 2012 an enormous 5,300 year-old tree trunk was unearthed and excavated in the East Anglian Fens. The discovery presented an opportunity to preserve this and use it to make a unique 13.2 metre long table and gift it to the nation. Additionally, it would also serve to highlight the importance of farmers preserving the dwindling supplies of this rarest of native hardwoods and to cast light for future generations on the ancient high forests of Fenland Britain of 3,300 BC.

The Fenland Black Oak Project would also serve as a training and discovery experience for the next generation of master craft men and women.

Accordingly the charity was founded to put this into effect and to enable a team of dedicated, skilled craftsmen to turn this unique piece of Black Oak into a table for the nation.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to public benefit.

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the establishment of the Charitable trust in June 2018 a team of trustees with wide and varied skills was recruited. These trustees included a master cabinet maker, a farmer, a college principal, a lawyer, an accountant, an administrator and a film maker. Additionally, the charity has attracted considerable goodwill and been helped by participation and services from many companies and individuals around the world.

As reported previously the original oak log was raised from the ground in 2012 and the table top fabricated, which was completed in August 2019.

2022 saw the completion of 'A Table for the Nation' and its installation in Ely Cathedral, Cambridgeshire. The patinated bronze understructure, commenced in the previous year, was completed and the table top married to it successfully. The conclusion of almost ten years hard work and dedication culminated in the Table being unveiled by HRH Princess Anne on 17th May 2022 in a ceremony at Ely Cathedral. The event engendered widespread public interest and large numbers of the public visited the cathedral to view the Table.

In March 2023, the Table was moved to its second residency in Rochester Cathedral, Kent, where it will be on public display for 14 months. 'A Table for the Nation' has already been used extensively in Rochester Cathedral by local community groups and by various charities for fundraising activities. Thanks to the generosity of many donors, and the sales of Table-related merchandise at each residency, the Fenland Black Oak CIO retains sufficient funds to cover costs to maintain the Table and the Fenland Black Oak CIO for a number of years.

Following on from the Rochester residency, the Table is likely to continue its journey on public display for a further 12 months in Lincolnshire, at Lincoln Cathedral.

FINANCIAL REVIEW

Financial position

In the period under review the charity has added to its reserves, as the sale of merchandise relating to the table has been enough to cover the maintenance expenses and the costs associated with moving the table to its new exhibition space in Rochester Cathedral.

The Trustees are confident that there are sufficient funds to maintain the table over the next twelve months and to fund its next move to Lincoln Cathedral.

Reserves policy

The purpose of the charity is to raise sufficient funds to build the table, and gift to the nation. Costs are only incurred when the funds have been raised, so the trustees do not consider it necessary to maintain reserves. Accordingly, the level of reserves at the end of the period is an amount of £18,371 which is sufficient to cover ongoing expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted upon registration as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Every Trustee must be appointed for a term of three years by a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as charity trustees the Trustees must have regard to the skills, knowledge and experience need for effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178790

FENLAND BLACK OAK CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

Principal address

Adamson & Low
The Old Piggery
Cuckoo Lane, Brenchley
Tonbridge
Kent
TN12 7HX

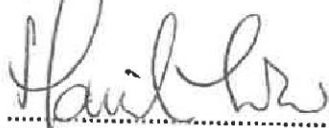
Trustees

H Low (Chairman)
G P Shropshire
L Conway
Mrs A King
S Butler-Gallie
G Richards (Appointed 1 September 2022)

Independent Examiner

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Approved by order of the board of trustees on 29/05/2024 and signed on its behalf
by:



.....
H Low - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FENLAND BLACK OAK CIO**

Independent examiner's report to the trustees of Fenland Black Oak CIO

I report to the charity trustees on my examination of the accounts of Fenland Black Oak CIO (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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.



Mr K M Luck-FCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: 29th May 2024

FENLAND BLACK OAK CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	<i>2022 Total funds £</i>
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>15,989</u>	-	<u>15,989</u>	<u>70,871</u>
EXPENDITURE ON					
Raising funds		2,823	-	2,823	3,205
Charitable activities					
Jubilee Black Oak Project	3	<u>10,706</u>	-	<u>10,706</u>	<u>130,729</u>
Total		<u>13,529</u>	-	<u>13,529</u>	<u>133,934</u>
NET INCOME/(EXPENDITURE)		2,460	-	2,460	(63,063)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>15,911</u>	-	<u>15,911</u>	<u>78,974</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>18,371</u></u>	-	<u><u>18,371</u></u>	<u><u>15,911</u></u>

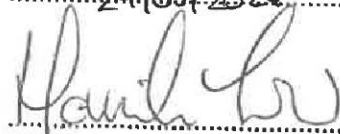
The notes form part of these financial statements

FENLAND BLACK OAK CIO

**BALANCE SHEET
31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	8	386	-	386	386
Cash at bank		18,985	-	18,985	16,525
		<u>19,371</u>	-	<u>19,371</u>	<u>16,911</u>
CREDITORS					
Amounts falling due within one year	9	(1,000)	-	(1,000)	(1,000)
		<u>18,371</u>	-	<u>18,371</u>	<u>15,911</u>
NET CURRENT ASSETS					
		<u>18,371</u>	-	<u>18,371</u>	<u>15,911</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>18,371</u>	-	<u>18,371</u>	<u>15,911</u>
NET ASSETS					
		<u>18,371</u>	-	<u>18,371</u>	<u>15,911</u>
FUNDS					
Unrestricted funds	10			<u>18,371</u>	<u>15,911</u>
TOTAL FUNDS					
				<u>18,371</u>	<u>15,911</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/08/2024 and were signed on its behalf by:



H Low - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DONATED GOODS AND SERVICES

Donations of significant goods and the services supplied by those who hold particular skill sets necessary to the project are included in the accounts as a Pro Bono restricted fund.

The trustees have used their best efforts to place a value on donated costs and time using estimates, where precise costs and times were not available. The trustees believe that the monetary value placed on donated costs and time and disclosed in the accounts is a reasonable approximation

The time donated by general volunteers has not been included in these accounts.

DEBTORS

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CREDITORS

The charity has creditors which are measured at settlement amounts less any trade discounts

FENLAND BLACK OAK CIO**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023****1. ACCOUNTING POLICIES - continued****HERITAGE ASSETS**

The trust has raised funds to design and create the spectacular 13 metre long table assembled from 5,000 year old wood excavated from the fens of Norfolk.

The table is not represented in the accounts as an asset. Its value is literally priceless, as it is unique and its craftsmanship cannot be equaled. The table is insured for £170,000 to cover the potential costs of repair and restitution should the surface be damaged.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,130	45,527
Gift aid	-	11,564
Sale of merchandise	14,859	3,780
Donated services and facilities	-	10,000
	<u>15,989</u>	<u>70,871</u>

3. CHARITABLE ACTIVITIES COSTS

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Jubilee Black Oak Project:			
Understructure	112,022	8,000	120,022
Unveiling Event	5,778	500	6,278
Insurance costs	1,215	-	1,215
Other costs	1,178	1,000	2,178
Governance costs	1,036	-	1,036
Total	<u>121,229</u>	<u>9,500</u>	<u>130,729</u>

4. INDEPENDENT EXAMINER

Fees payable to the charity's accountants:

Independent examination of the charity's financial statements	<u>£</u>
	<u>1,036</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

FENLAND BLACK OAK CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,871	10,000	70,871
EXPENDITURE ON			
Raising funds	2,705	500	3,205
Charitable activities			
Jubilee Black Oak Project	121,229	9,500	130,729
Total	<u>123,934</u>	<u>10,000</u>	<u>133,934</u>
NET INCOME/(EXPENDITURE)	(63,063)	-	(63,063)
RECONCILIATION OF FUNDS			
Total funds brought forward	78,974	-	78,974
TOTAL FUNDS CARRIED FORWARD	<u><u>15,911</u></u>	<u><u>-</u></u>	<u><u>15,911</u></u>

7. DONATED GOODS AND SERVICES

Included in the Pro Bono restricted fund are donations of services and goods as follows:

	2023 £	2022 £
Fabrication of table top	-	5,000
Installation of table top and materials at Ely Cathedral	-	5,000
	<u>-</u>	<u>10,000</u>

The charity also benefits from the help of general volunteers in the form of students, but this is not quantified in the accounts.

8. STOCKS

	2023 £	2022 £
Stocks	<u>386</u>	<u>386</u>

FENLAND BLACK OAK CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>1,000</u>	<u>1,000</u>

10. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	15,911	2,460	18,371
TOTAL FUNDS	<u>15,911</u>	<u>2,460</u>	<u>18,371</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,989	(13,529)	2,460
TOTAL FUNDS	<u>15,989</u>	<u>(13,529)</u>	<u>2,460</u>

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	78,974	(63,063)	15,911
TOTAL FUNDS	<u>78,974</u>	<u>(63,063)</u>	<u>15,911</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,871	(123,934)	(63,063)
Restricted funds			
Pro Bono Work	10,000	(10,000)	-
TOTAL FUNDS	<u>70,871</u>	<u>(133,934)</u>	<u>(63,063)</u>

FENLAND BLACK OAK CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

10. MOVEMENT IN FUNDS - continued

By their very nature, the Pro Bono donated goods and services, other than those of general volunteers, are given in order to facilitate a particular part of the project and are therefore treated as restricted funds.

11. RELATED PARTY DISCLOSURES

Guy Peter Shropshire - Trustee

In 2012 farmers G.S.Shropshire & Sons Ltd, of which Guy Peter Shropshire is a director, uncovered and donated a massive trunk of black bog oak to the Diamond Jubilee Black Oak Project. The project latterly became the Fenland Black Oak CIO when it formed a Charitable Incorporated Organisation. No monetary value was placed on the donation as the farmers recognised the importance of the find to the nation as a whole.

FENLAND BLACK OAK CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,130	45,527
Gift aid	-	11,564
Sale of merchandise	14,859	3,780
Donated services and facilities	-	10,000
	<u>15,989</u>	<u>70,871</u>
Total incoming resources	15,989	70,871
EXPENDITURE		
Raising donations and legacies		
Just giving subscription	216	216
Website costs	134	163
Cost of merchandise	2,473	2,826
	<u>2,823</u>	<u>3,205</u>
Charitable activities		
Insurance	1,592	1,214
Understructure	900	120,021
Sundry costs	260	600
Display costs	440	1,580
Unveiling event	-	6,278
Moving costs	6,482	-
	<u>9,674</u>	<u>129,693</u>
Support costs		
Governance costs		
Independent examination fee	1,032	1,036
	<u>13,529</u>	<u>133,934</u>
Total resources expended	13,529	133,934
Net Income/(expenditure)	2,460	(63,063)

This page does not form part of the statutory financial statements

FENLAND BLACK OAK CIO

England & Wales - Charity number 1178790

Accounts

REGISTERED CHARITY NUMBER: 1178790

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
FENLAND BLACK OAK CIO**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

FENLAND BLACK OAK CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

- to preserve and promote the heritage and historical importance of the jubilee oak and fenland black oak more generally by crafting a jubilee oak table and ensuring that the resulting work of craftsmanship is displayed to the public;
- to promote and raise awareness, research and knowledge relating to the jubilee oak and all matters relating to or associated with the formation, history and conservation of fenland black oak in such ways as the trustees deem appropriate;
- to advance the education and training in the crafts of carpentry and joinery associated with preserving and working with fenland black oak.

Significant activities

In 2012 an enormous 5,300 year-old tree trunk was unearthed and excavated in the East Anglian Fens. The discovery presented an opportunity to preserve this and use it to make a unique 13.2 metre long table and gift it to the nation. Additionally, it would also serve to highlight the importance of farmers preserving the dwindling supplies of this rarest of native hardwoods and to cast light for future generations on the ancient high forests of Fenland Britain of 3,300 BC.

The Fenland Black Oak Project would also serve as a training and discovery experience for the next generation of master craft men and women.

Accordingly the charity was founded to put this into effect and to enable a team of dedicated, skilled craftsmen to turn this unique piece of Black Oak into a table for the nation.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the establishment of the Charitable trust in June 2018 a team of trustees with wide and varied skills was recruited. These trustees included a master cabinet maker, a farmer, a college principal, a lawyer, an accountant, an administrator and a film maker. Additionally, the charity has attracted considerable goodwill and been helped by participation and services from many companies and individuals around the world.

As reported previously the original oak log was raised from the ground in 2012 and the table top fabricated, which was completed in August 2019.

Last year saw the completion of the table and its installation at Ely Cathedral. The patinated bronze under structure, started in the previous year, was completed and the tabletop married to it successfully. The culmination of almost ten years hard work and dedication culminated in the table being unveiled by HRH Princess Anne on 17th May 2022 in a ceremony at Ely Cathedral. The event engendered wide-spread public interest and large numbers of the public have since visited the Cathedral to see the table. The table remains on display until next year when it will be moved to a new location. Active discussions with a potential location are underway. Thanks to the generosity of many donors, the Trust retains sufficient funds to cover costs of maintain the table and the Trust for a number of years.

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

FINANCIAL REVIEW

Financial position

In the period under review the charity has raised £57,091 in donations and has received the benefit of services (such as storage and fabrication works) amounting to a value of £10,000. These funds have been used in the understructure and storage of the table top, leaving a deficit of £63,063 which was covered by the reserves brought forward. At the period end the cash balance of £16,525 was sufficient to cover the charity's liabilities.

The trustees are confident that sufficient funds have been raised to maintain the table over the next twelve months.

Reserves policy

The purpose of the charity is to raise sufficient funds to build the table, and gift to the nation. Costs are only incurred when the funds have been raised, so the trustees do not consider it necessary to maintain reserves. Accordingly, the level of reserves at the end of the period is an amount of £15,911 which is sufficient to cover ongoing expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted upon registration as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178790

Principal address

Adamson & Low
The Old Piggery
Cuckoo Lane, Brenchley
Tonbridge
Kent
TN12 7HX

Trustees

H Low (Chair)
S Butler-Gallie
L Conway
Mrs A King
G P Shropshire
P R F Simpson (Resigned 31 August 2022)
G Richards (Appointed 1 September 2022)

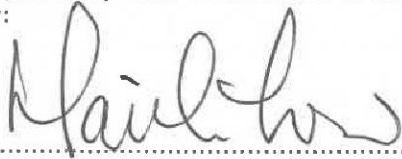
FENLAND BLACK OAK CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Approved by order of the board of trustees on and signed on its behalf
by:



.....
H Low - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FENLAND BLACK OAK CIO**

Independent examiner's report to the trustees of Fenland Black Oak CIO

I report to the charity trustees on my examination of the accounts of Fenland Black Oak CIO (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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.

Gibbons Mannington & Phipps LLP

Mr K M Luck FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date:

FENLAND BLACK OAK CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,871	10,000	70,871	97,278
EXPENDITURE ON					
Raising funds		2,705	500	3,205	398
Charitable activities	3				
Jubilee Black Oak Project		121,229	9,500	130,729	26,036
Total		123,934	10,000	133,934	26,434
NET INCOME/(EXPENDITURE)		(63,063)	-	(63,063)	70,844
RECONCILIATION OF FUNDS					
Total funds brought forward		78,974	-	78,974	8,130
TOTAL FUNDS CARRIED FORWARD		15,911	-	15,911	78,974

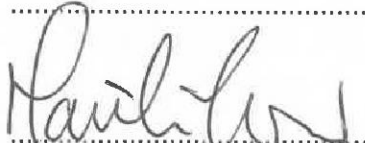
The notes form part of these financial statements

FENLAND BLACK OAK CIO

**BALANCE SHEET
31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Stocks	8	386	-	386	-
Cash at bank		16,525	-	16,525	80,810
		16,911	-	16,911	80,810
CREDITORS					
Amounts falling due within one year	9	(1,000)	-	(1,000)	(1,836)
NET CURRENT ASSETS		15,911	-	15,911	78,974
TOTAL ASSETS LESS CURRENT LIABILITIES		15,911	-	15,911	78,974
NET ASSETS		15,911	-	15,911	78,974
FUNDS					
Unrestricted funds	10			15,911	78,974
TOTAL FUNDS				15,911	78,974

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
H Low - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods and services

Donations of significant goods and the services supplied by those who hold particular skill sets necessary to the project are included in the accounts as a Pro Bono restricted fund.

The trustees have used their best efforts to place a value on donated costs and time using estimates, where precise costs and times were not available. The trustees believe that the monetary value placed on donated costs and time and disclosed in the accounts is a reasonable approximation

The time donated by general volunteers has not been included in these accounts.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	45,527	77,585
Gift aid	11,564	4,225
Sale of merchandise	3,780	-
Donated services and facilities	10,000	15,468
	<u>70,871</u>	<u>97,278</u>

3. CHARITABLE ACTIVITIES COSTS

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Jubilee Black Oak Project:			
Understructure	112,022	8,000	120,022
Unveiling Event	5,778	500	6,278
Insurance costs	1,215	-	1,215
Other costs	1,178	1,000	2,178
Governance costs	1,036	-	1,036
Total	<u>121,229</u>	<u>9,500</u>	<u>130,729</u>

4. INDEPENDENT EXAMINER

Fees payable to the charity's accountants:

Independent examination of the charity's financial statements	<u>£</u>
	<u>1,036</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	81,810	15,468	97,278
EXPENDITURE ON			
Raising funds	398	-	398
Charitable activities			
Jubilee Black Oak Project	10,568	15,468	26,036

FENLAND BLACK OAK CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	10,966	15,468	26,434
NET INCOME	70,844	-	70,844
RECONCILIATION OF FUNDS			
Total funds brought forward	8,130	-	8,130
TOTAL FUNDS CARRIED FORWARD	<u>78,974</u>	<u>-</u>	<u>78,974</u>

7. DONATED GOODS AND SERVICES

Included in the Pro Bono restricted fund are donations of services and goods as follows:

Fabrication of table top	£ 5,000
Installation of table top and materials at Ely Cathedral	5,000
	<u>10,000</u>

The charity also benefits from the help of general volunteers in the form of students, but this is not quantified in the accounts.

8. STOCKS

	2022 £	2021 £
Stocks	<u>386</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	876
Other creditors	1,000	960
	<u>1,000</u>	<u>1,836</u>

10. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	78,974	(63,063)	15,911
TOTAL FUNDS	<u>78,974</u>	<u>(63,063)</u>	<u>15,911</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,871	(123,934)	(63,063)
Restricted funds			
Pro Bono Work	10,000	(10,000)	-
TOTAL FUNDS	<u>70,871</u>	<u>(133,934)</u>	<u>(63,063)</u>

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	8,130	70,844	78,974
TOTAL FUNDS	<u>8,130</u>	<u>70,844</u>	<u>78,974</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,810	(10,966)	70,844
Restricted funds			
Pro Bono Work	15,468	(15,468)	-
TOTAL FUNDS	<u>97,278</u>	<u>(26,434)</u>	<u>70,844</u>

By their very nature, the Pro Bono donated goods and services, other than those of general volunteers, are given in order to facilitate a particular part of the project and are therefore treated as restricted funds.

FENLAND BLACK OAK CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

11. RELATED PARTY DISCLOSURES

Guy Peter Shropshire - Trustee

In 2012 farmers G.S.Shropshire & Sons Ltd, of which Guy Peter Shropshire is a director, uncovered and donated a massive trunk of black bog oak to the Diamond Jubilee Black Oak Project. The project latterly became the Fenland Black Oak CIO when it formed a Charitable Incorporated Organisation. No monetary value was placed on the donation as the farmers recognised the importance of the find to the nation as a whole.

Hamish Low - Trustee

During the period Hamish Low provided pro bono services totalling £10,000. The donated services have been included as donated income and the corresponding expenses as charitable expenditure in the Pro Bono restricted fund.

FENLAND BLACK OAK CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,527	77,585
Gift aid	11,564	4,225
Sale of merchandise	3,780	-
Donated services and facilities	10,000	15,468
	<u>70,871</u>	<u>97,278</u>
Total incoming resources	70,871	97,278
EXPENDITURE		
Raising donations and legacies		
Just giving subscription	216	235
Website costs	163	163
Cost of merchandise	2,826	-
	<u>3,205</u>	<u>398</u>
Charitable activities		
Insurance	1,214	876
Fabrication of top	-	11,618
Understructure	120,021	10,882
Storage	-	1,700
Sundry costs	600	-
Display costs	1,580	-
Unveiling event	6,278	-
	<u>129,693</u>	<u>25,076</u>
Support costs		
Governance costs		
Independent examination fee	1,036	960
	<u>1,036</u>	<u>960</u>
Total resources expended	133,934	26,434
Net (expenditure)/income	(63,063)	70,844

This page does not form part of the statutory financial statements

FENLAND BLACK OAK CIO

England & Wales - Charity number 1178790

Accounts

REGISTERED CHARITY NUMBER: 1178790

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
FENLAND BLACK OAK CIO**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

FENLAND BLACK OAK CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

- to preserve and promote the heritage and historical importance of the jubilee oak and fenland black oak more generally by crafting a jubilee oak table and ensuring that the resulting work of craftsmanship is displayed to the public;
- to promote and raise awareness, research and knowledge relating to the jubilee oak and all matters relating to or associated with the formation, history and conservation of fenland black oak in such ways as the trustees deem appropriate;
- to advance the education and training in the crafts of carpentry and joinery associated with preserving and working with fenland black oak.

Significant activities

In 2012 an enormous 5,300 year-old tree trunk was unearthed and excavated in the East Anglian Fens. The discovery presented an opportunity to preserve this and use it to make a unique 13.2 metre long table and gift it to the nation. Additionally, it would also serve to highlight the importance of farmers preserving the dwindling supplies of this rarest of native hardwoods and to cast light for future generations on the ancient high forests of Fenland Britain of 3,300 BC.

The Fenland Black Oak Project would also serve as a training and discovery experience for the next generation of master craft men and women.

Accordingly the charity was founded to put this into effect and to enable a team of dedicated, skilled craftsmen to turn this unique piece of Black Oak into a table for the nation.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the establishment of the Charitable trust in June 2018 a team of trustees with wide and varied skills was recruited. These trustees included a master cabinet maker, a farmer, a college principal, a lawyer, an accountant, an administrator and a film maker. Additionally, the charity has attracted considerable goodwill and been helped by participation and services from many companies and individuals around the world.

As reported previously the original oak log was raised from the ground in 2012 and the table top fabricated, which was completed in August 2019.

The last year has been completing the design of an under-structure that would be fitting for this unique table top. This design has now been completed in patinated bronze using fully resolved and calculated structural drawings by engineers specializing in such structures and has been fully costed. The trustees have now raised the funds to enable the under-structure to be fabricated and the table completed, as well as funds to facilitate a comprehensive historical and educational display to accompany the table. The fabrication of the understructure is now under way and is expected to be completed in the first quarter of 2022.

In addition to the proposed display of the table at Ely Cathedral, the Trust is in active dialogue with other destinations to house the table.

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

FINANCIAL REVIEW

Financial position

In the period under review the charity has raised £81,810 in donations and has received the benefit of services (such as storage and fabrication works) amounting to a value of £15,468. These funds have been used in the design and prototype of the understructure and storage of the table top, leaving a balance of £78,974 when added to the reserves brought forward. At the period end the cash balance of £80,810 was sufficient to cover the charity's liabilities.

The trustees are confident that sufficient funds have been raised to enable the understructure to be built within the next twelve months, and the table completed.

Reserves policy

The purpose of the charity is to raise sufficient funds to build the table, which once built will be gifted to the nation. Costs are only incurred when the funds have been raised, so the trustees do not consider it necessary to maintain reserves. Accordingly, the level of reserves at the end of the period is an amount of £78,974 which has already been earmarked for expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted upon registration as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178790

Principal address

Adamson & Low
The Old Piggery
Cuckoo Lane, Brenchley
Tonbridge
Kent
TN12 7HX

Trustees

H Low (Chair)
S Butler-Gallie
L Conway
Mrs A King
G P Shropshire
P R F Simpson

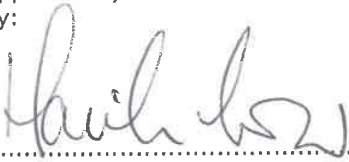
FENLAND BLACK OAK CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Approved by order of the board of trustees on 13 April 2022 and signed on its behalf
by:



.....
H Low - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FENLAND BLACK OAK CIO**

Independent examiner's report to the trustees of Fenland Black Oak CIO

I report to the charity trustees on my examination of the accounts of Fenland Black Oak CIO (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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.

K M Luck FCA

Mr K M Luck FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: **28 April 2022**

FENLAND BLACK OAK CIO**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	81,810	15,468	97,278	22,213
EXPENDITURE ON					
Raising funds		398	-	398	2,515
Charitable activities	3				
Jubilee Black Oak Project		10,568	15,468	26,036	11,760
Total		10,966	15,468	26,434	14,275
NET INCOME		70,844	-	70,844	7,938
RECONCILIATION OF FUNDS					
Total funds brought forward		8,130	-	8,130	192
TOTAL FUNDS CARRIED FORWARD		78,974	-	78,974	8,130

The notes form part of these financial statements

FENLAND BLACK OAK CIO

BALANCE SHEET
31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	8	-	-	-	625
Cash at bank		80,810	-	80,810	13,363
		80,810	-	80,810	13,988
CREDITORS					
Amounts falling due within one year	9	(1,836)	-	(1,836)	(5,858)
NET CURRENT ASSETS		78,974	-	78,974	8,130
TOTAL ASSETS LESS CURRENT LIABILITIES		78,974	-	78,974	8,130
NET ASSETS		78,974	-	78,974	8,130
FUNDS	10				
Unrestricted funds				78,974	8,130
TOTAL FUNDS				78,974	8,130

The financial statements were approved by the Board of Trustees and authorised for issue on
13 April 2022 and were signed on its behalf by:


H Low - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods and services

Donations of significant goods and the services supplied by those who hold particular skill sets necessary to the project are included in the accounts as a Pro Bono restricted fund.

The trustees have used their best efforts to place a value on donated costs and time using estimates, where precise costs and times were not available. The trustees believe that the monetary value placed on donated costs and time and disclosed in the accounts is a reasonable approximation

The time donated by general volunteers has not been included in these accounts.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

FENLAND BLACK OAK CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	77,585	15,421
Gift aid	4,225	1,542
Donated services and facilities	15,468	5,250
	<u>97,278</u>	<u>22,213</u>

3. CHARITABLE ACTIVITIES COSTS

	Unrestricted fund £	Restricted fund £	Total funds £
Jubilee Black Oak Project:			
Construction and fabrication	-	11,618	11,618
Understructure	8,732	2,150	10,882
Insurance costs	876	-	876
Storage costs	-	1,700	1,700
Governance costs	960	-	960
Total	<u>10,568</u>	<u>15,468</u>	<u>26,036</u>

4. INDEPENDENT EXAMINER

Fees payable to the charity's accountants:

Independent examination of the charity's financial statements	<u>£</u> <u>960</u>
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,963	5,250	22,213
EXPENDITURE ON			
Raising funds	2,515	-	2,515
Charitable activities			
Jubilee Black Oak Project	6,510	5,250	11,760
Total	<u>9,025</u>	<u>5,250</u>	<u>14,275</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	7,938	-	7,938
RECONCILIATION OF FUNDS			
Total funds brought forward	192	-	192
TOTAL FUNDS CARRIED FORWARD	<u>8,130</u>	<u>-</u>	<u>8,130</u>

7. DONATED GOODS AND SERVICES

Included in the Pro Bono restricted fund are donations of services and goods as follows:

	£
Fabrication of table top	11,618
Understructure	2,150
Storage	1,700
	<u>15,468</u>

The charity also benefits from the help of general volunteers in the form of students, but this is not quantified in the accounts.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Gift Aid	-	625

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	876	898
Other creditors	960	4,960
	<u>1,836</u>	<u>5,858</u>

10. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	8,130	70,844	78,974
TOTAL FUNDS	<u>8,130</u>	<u>70,844</u>	<u>78,974</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,810	(10,966)	70,844
Restricted funds			
Pro Bono Work	15,468	(15,468)	-
TOTAL FUNDS	<u>97,278</u>	<u>(26,434)</u>	<u>70,844</u>

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	192	7,938	8,130
TOTAL FUNDS	<u>192</u>	<u>7,938</u>	<u>8,130</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,963	(9,025)	7,938
Restricted funds			
Pro Bono Work	5,250	(5,250)	-
TOTAL FUNDS	<u>22,213</u>	<u>(14,275)</u>	<u>7,938</u>

By their very nature, the Pro Bono donated goods and services, other than those of general volunteers, are given in order to facilitate a particular part of the project and are therefore treated as restricted funds.

FENLAND BLACK OAK CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

11. RELATED PARTY DISCLOSURES

Guy Peter Shropshire - Trustee

In 2012 farmers G.S.Shropshire & Sons Ltd, of which Guy Peter Shropshire is a director, uncovered and donated a massive trunk of black bog oak to the Diamond Jubilee Black Oak Project. The project latterly became the Fenland Black Oak CIO when it formed a Charitable Incorporated Organisation. No monetary value was placed on the donation as the farmers recognised the importance of the find to the nation as a whole.

Hamish Low - Trustee

During the period Hamish Low provided pro bono services totalling £6,725. The donated services have been included as donated income and the corresponding expenses as charitable expenditure in the Pro Bono restricted fund.

FENLAND BLACK OAK CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,585	15,421
Gift aid	4,225	1,542
Donated services and facilities	15,468	5,250
	97,278	22,213
Total incoming resources	97,278	22,213
EXPENDITURE		
Raising donations and legacies		
Fundraising consultant	-	550
Just giving subscription	235	733
Brochure/leaflet costs	-	769
Website costs	163	463
	398	2,515
Charitable activities		
Insurance	876	873
Rebuild of kiln	-	700
Fabrication of top	11,618	(30)
Fabrication of top - Adamson & Low	-	217
Understructure	10,882	6,000
Storage	1,700	3,150
	25,076	10,910
Support costs		
Governance costs		
Independent examination fee	960	850
Total resources expended	26,434	14,275
Net income	70,844	7,938

This page does not form part of the statutory financial statements

FENLAND BLACK OAK CIO

England & Wales - Charity number 1178790

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
FENLAND BLACK OAK CIO**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

FENLAND BLACK OAK CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

- to preserve and promote the heritage and historical importance of the jubilee oak and fenland black oak more generally by crafting a jubilee oak table and ensuring that the resulting work of craftsmanship is displayed to the public;
- to promote and raise awareness, research and knowledge relating to the jubilee oak and all matters relating to or associated with the formation, history and conservation of fenland black oak in such ways as the trustees deem appropriate;
- to advance the education and training in the crafts of carpentry and joinery associated with preserving and working with fenland black oak. .

Significant activities

In 2012 an enormous 5,300 year-old tree trunk was unearthed and excavated in the East Anglian Fens. The discovery presented an opportunity to preserve this and use it to make a unique 13.2 metre long table and gift it to the nation. Additionally, it would also serve to highlight the importance of farmers preserving the dwindling supplies of this rarest of native hardwoods and to cast light for future generations on the ancient high forests of Fenland Britain of 3,300 BC.

The Fenland Black Oak Project would also serve as a training and discovery experience for the next generation of master craft men and women.

Accordingly the charity was founded to put this into effect and to enable a team of dedicated, skilled craftsmen to turn this unique piece of Black Oak into a table for the nation.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the establishment of the Charitable trust in June 2018 a team of trustees with wide and varied skills was recruited. These trustees included a master cabinet maker, a farmer, a college principal, a lawyer, an accountant, an administrator and a film maker. Additionally, the charity has attracted considerable goodwill and been helped by participation and services from many companies and individuals around the world.

As reported last year the original oak log was raised from the ground in 2012 and the table top fabricated, which was completed in August 2019.

The last year has been spent designing an under-structure that would be fitting for this unique table top. This design has now been completed in patinated bronze using fully resolved and calculated structural drawings by engineers specializing in such structures and has been fully costed. The trustees are now conducting a major fund-raising initiative to raise the funds to enable the under-structure to be fabricated and the table completed, as well as funds to facilitate a comprehensive historical and educational display to accompany the table.

In addition to the proposed display of the table at Ely Cathedral, the Trust is in active dialogue with other destinations to house the table.

FENLAND BLACK OAK CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

FINANCIAL REVIEW

Financial position

In the period under review the charity has raised £16,963 in donations and has received the benefit of services (such as storage and fabrication works) amounting to a value of £5,250. These funds have been used in the design and prototype of the understructure and storage of the table top, leaving a balance of £8,130 when added to the reserves brought forward. At the period end the cash balance of £13,363 was sufficient to cover the charity's liabilities.

It is the intention to now raise funds to fabricate the understructure.

The trustees are confident that sufficient funds can be raised to enable the understructure to be built within the next twelve months.

Reserves policy

The purpose of the charity is to raise sufficient funds to build the table, which once built will be gifted to the nation. Costs are only incurred when the funds have been raised, so the trustees do not consider it necessary to maintain reserves. Accordingly, the level of reserves at the end of the period is an amount of £8,130 which has already been earmarked for expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted upon registration as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178790

Principal address

Adamson & Low
The Old Piggery
Cuckoo Lane, Brenchley
Tonbridge
Kent
TN12 7HX

Trustees

H Low (Chair)	
S Butler-Gallie	- appointed 23/9/2019
L Conway	
T Edmunds	- resigned 31/07/2020
Mrs A King	
G P Shropshire	
P R F Simpson	

Independent Examiner

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

FENLAND BLACK OAK CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

Approved by order of the board of trustees on 2 November 2020 and signed on its behalf by:

H Low - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FENLAND BLACK OAK CIO

Independent examiner's report to the trustees of Fenland Black Oak CIO

I report to the charity trustees on my examination of the accounts of Fenland Black Oak CIO (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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.

Gibbons Mannington & Phipps LLP

Mr K M Luck FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

11 November 2020

FENLAND BLACK OAK CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 31/8/20 Total funds £	Period 14/6/18 to 31/8/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,963	5,250	22,213	137,852
EXPENDITURE ON					
Raising funds		2,515	-	2,515	7,050
Charitable activities	3				
Jubilee Black Oak Project		6,510	5,250	11,760	130,610
Total		9,025	5,250	14,275	137,660
NET INCOME		7,938	-	7,938	192
RECONCILIATION OF FUNDS					
Total funds brought forward		192	-	192	-
TOTAL FUNDS CARRIED FORWARD		8,130	-	8,130	192

The notes form part of these financial statements

FENLAND BLACK OAK CIO

**BALANCE SHEET
31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	<i>2019 Total funds £</i>
CURRENT ASSETS					
Debtors	8	625	-	625	798
Cash at bank		13,363	-	13,363	20,956
		13,988	-	13,988	21,754
CREDITORS					
Amounts falling due within one year	9	(5,858)	-	(5,858)	(21,562)
NET CURRENT ASSETS		8,130	-	8,130	192
TOTAL ASSETS LESS CURRENT LIABILITIES		8,130	-	8,130	192
NET ASSETS/(LIABILITIES)		8,130	-	8,130	192
FUNDS	10				
Unrestricted funds				8,130	192
TOTAL FUNDS				8,130	192

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2020 and were signed on its behalf by:

H Low - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods and services

Donations of significant goods and the services supplied by those who hold particular skill sets necessary to the project are included in the accounts as a Pro Bono restricted fund.

The trustees have used their best efforts to place a value on donated costs and time using estimates, where precise costs and times were not available. The trustees believe that the monetary value placed on donated costs and time and disclosed in the accounts is a reasonable approximation

The time donated by general volunteers has not been included in these accounts.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

2. DONATIONS AND LEGACIES

	Year Ended 31/8/20	<i>Period 14/6/18 to 31/8/19</i>
	£	£
Donations	15,421	26,082
Gift aid	1,542	5,890
Donated services and facilities	5,250	105,880
	<u>22,213</u>	<u>137,852</u>

3. CHARITABLE ACTIVITIES COSTS

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Jubilee Black Oak Project:			
Construction and fabrication	187	700	887
Understructure	4,600	1,400	6,000
Insurance costs	873	-	873
Storage costs	-	3,150	3,150
Governance costs	850	-	850
Total	<u>6,510</u>	<u>5,250</u>	<u>11,760</u>

4. INDEPENDENT EXAMINER

Fees payable to the charity's accountants:

Independent examination of the charity's financial statements	<u>£ 850</u>
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the period ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the period ended 31 August 2019.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,972	105,880	137,852
EXPENDITURE ON			
Raising funds	6,870	180	7,050
Charitable activities			
Jubilee Black Oak Project	24,910	105,700	130,610
Total	31,780	105,880	137,660
NET INCOME	192	-	192
TOTAL FUNDS CARRIED FORWARD	192	-	192

7. DONATED GOODS AND SERVICES

Included in the Pro Bono restricted fund are donations of services and goods as follows:

	£
Rebuilding of the kiln	700
Understructure	1,400
Storage	3,150
	5,250
	5,250

The charity also benefits from the help of general volunteers in the form of students, but this is not quantified in the accounts.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	<i>2019</i>
	£	£
Other debtors	-	158
Gift Aid	625	640
	625	798
	625	798

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	<i>2019</i>
	£	<i>£</i>
Trade creditors	898	<i>20,312</i>
Other creditors	4,960	<i>1,250</i>
	<u>5,858</u>	<i><u>21,562</u></i>

10. MOVEMENT IN FUNDS

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	192	7,938	8,130
	<u>192</u>	<u>7,938</u>	<u>8,130</u>
TOTAL FUNDS	<u>192</u>	<u>7,938</u>	<u>8,130</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	16,963	(9,025)	7,938
Restricted funds			
Pro Bono Work	5,250	(5,250)	-
	<u>22,213</u>	<u>(14,275)</u>	<u>7,938</u>
TOTAL FUNDS	<u>22,213</u>	<u>(14,275)</u>	<u>7,938</u>

Comparatives for movement in funds

	Net movement in funds	At 31/8/19
	£	£
Unrestricted funds		
General fund	192	192
	<u>192</u>	<u>192</u>
TOTAL FUNDS	<u>192</u>	<u>192</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020
10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,972	(31,780)	192
Restricted funds			
Pro Bono Work	105,880	(105,880)	-
TOTAL FUNDS	<u>137,852</u>	<u>(137,660)</u>	<u>192</u>

By their very nature, the Pro Bono donated goods and services, other than those of general volunteers, are given in order to facilitate a particular part of the project and are therefore treated as restricted funds.

11. RELATED PARTY DISCLOSURESGuy Peter Shropshire - Trustee

In 2012 farmers G.S.Shropshire & Sons Ltd, of which Guy Peter Shropshire is a director, uncovered and donated a massive trunk of black bog oak to the Diamond Jubilee Black Oak Project. The project latterly became the Fenland Black Oak CIO when it formed a Charitable Incorporated Organisation. No monetary value was placed on the donation as the farmers recognised the importance of the find to the nation as a whole.

During the year G.S. Shropshire & Sons Ltd have provided storage facilities that would otherwise have cost £3,150. This has been included as donated income and the corresponding expense as charitable expenditure in the Pro Bono restricted fund.

Hamish Low - Trustee

During the period Hamish Low provided pro bono services totalling £2,100. The donated services have been included as donated income and the corresponding expenses as charitable expenditure in the Pro Bono restricted fund.

Over the course of this year, Adamson & Low, a cabinet making business in which Hamish Low is a partner, have provided goods and services totalling £5,675 at normal commercial rates.

FENLAND BLACK OAK CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Year Ended 31/8/20 £	Period 14/6/18 to 31/8/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,421	26,082
Gift aid	1,542	5,890
Donated services and facilities	5,250	105,880
	22,213	137,852
Total incoming resources	22,213	137,852
EXPENDITURE		
Raising donations and legacies		
Fundraising consultant	550	3,600
Just giving subscription	733	18
Brochure/leaflet costs	769	959
Website costs	463	2,293
Sundry fundraising costs	-	180
	2,515	7,050
Charitable activities		
Insurance	873	856
Saw milling	-	18,463
Original building of kiln	-	32,681
Rebuild of kiln	700	3,113
Fabrication of top	(30)	30,191
Fabrication of top - Adamson & Low	217	4,000
Ely Cathedral	-	15,757
Design	-	5,742
Destination post Ely	-	865
Event costs	-	650
Legal work	-	15,292
Website costs	-	1,750
Understructure	6,000	-
Storage	3,150	-
	10,910	129,360
Support costs		
Governance costs		
Independent examination fee	850	1,250
Total resources expended	14,275	137,660
Net income	7,938	192

This page does not form part of the statutory financial statements