

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

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

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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: .....

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
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>

## 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	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</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	9				
Unrestricted funds				<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
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>1,104</u>

## 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	<u>8,756</u>	<u>-</u>	<u>8,756</u>
EXPENDITURE ON			
Raising funds	3,068	-	3,068
Charitable activities			
Jubilee Black Oak Project	<u>2,723</u>	<u>-</u>	<u>2,723</u>
Total	<u>5,791</u>	<u>-</u>	<u>5,791</u>
NET INCOME	2,965	-	2,965
RECONCILIATION OF FUNDS			
Total funds brought forward	18,371	-	18,371
TOTAL FUNDS CARRIED FORWARD	<u><u>21,336</u></u>	<u><u>-</u></u>	<u><u>21,336</u></u>

## 7. STOCKS

	2025 £	2024 £
Stocks	<u>386</u>	<u>386</u>

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>1,000</u>	<u>1,000</u>

## 9. MOVEMENT IN FUNDS

	At 1/9/24 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	<u>21,336</u>	<u>(2,084)</u>	<u>19,252</u>
TOTAL FUNDS	<u><u>21,336</u></u>	<u><u>(2,084)</u></u>	<u><u>19,252</u></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)
<b>TOTAL FUNDS</b>	<b>9,754</b>	<b>(11,838)</b>	<b>(2,084)</b>

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
<b>TOTAL FUNDS</b>	<b>18,371</b>	<b>2,965</b>	<b>21,336</b>

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
<b>TOTAL FUNDS</b>	<b>8,756</b>	<b>(5,791)</b>	<b>2,965</b>

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>