

Avon Needs Trees

Charity No. 1184386

Trustees' Report and Unaudited Accounts

30 June 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1184386

Registered Office

1-3 Gloucester Road
Bishopston
Bristol
BS7 8AA

Trustees

The following Trustees served during the year:

C.L. Bedford

T. Castle

A. Chester

J. Chew

M. Funnell (Appointed 23 May 2022)

S. Hales

N.A. Jones (Resigned 26 July 2021)

A. Mullett (Resigned 10 May 2022)

N.J.A. Murry

A.G. Spittlehouse

Key Management Personnel

Chair M. Funnell

Director D. Wood

Accountants

Magic Bean Counters Limited
Unit 7, The Old Co-op
38 Chelsea Road
Bristol
BS5 6AF

OBJECTIVES AND ACTIVITIES

The objects of Avon Needs Trees ("ANT") are:

- 1) The conservation, protection and improvement of the physical and natural environment for the public benefit by the establishment and maintenance of trees, woodland and complementary habitats in such areas within the Bristol-Avon catchment area as the trustees shall determine.
- 2) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment including by promoting woodlands as a means for the public to learn about wider environmental issues such as: sustainability, climate change, ecology and the mitigating need for trees.

VOLUNTEERS

ANT had over 500 volunteers during the year and is most grateful for the immense contribution that they make; without them ANT would not exist. As part of the NLHF conditions for grant funding, volunteer time is recorded. At Hazeland from 30th June 2021 to 30th June 2022 we have recorded: 190 hrs of Professional time, costed at £50/hr, 1,110 hrs of Skilled time at £20/hr, and 2216 hrs of Volunteer time at £10/hr, which equates to a value of £52,748. At Pudding Brook Wood (nee Stanley Lane) over the same period volunteers gave 448 hours of Skilled time and 3294 hours of Volunteer time. This equates to £41,900.

ACHIEVEMENTS AND PERFORMANCE

In April 2019 Avon Needs Trees was set up with the intention of buying land in the Bristol-Avon Catchment Area to create new, permanent woodland through reforestation and rewilding. Our operational objectives are to lock up carbon, improve biodiversity, create natural flood management and to provide public amenity space for the local community.

Following the establishment of Hazeland in 2020/21 – a National Lottery Heritage funded project delivering public engagement to December 2023 – ANT secured a site at Stanley Lane, close to Chippenham in Wiltshire. An offer of £198,000 was accepted on the land on 31st May 2021 and purchase completed that November. The six hectare site was ideally located alongside the Chippenham to Calne foot and cycle path, allowing volunteers to travel actively and allowing the local population to benefit from a picnic and interpretation area created just off the path.

Grants were made by the Great Western Community Forest and OneTreePlanted to cover many of the establishment costs and by the People's Postcode Lottery Trust to cover overhead costs. 500 volunteers engaged in the planting of nearly 10,000 native broadleaf trees at the new Pudding Brook Wood, alongside a further 2,000 trees planted at Hazeland.

During 2021/22 ANT appointed a new Chair, Mark Funnell, who is Campaigns and Communications Director of the National Trust and brings useful experience to our Trustee Board. Mark served an induction period from 28/3/22 and was appointed Chair on 23/5/22.

FINANCIAL REVIEW

This year was an important one for investment and consolidation for ANT, ahead of expansion and growth in the year to come, with staff employed from grants received the previous year to prepare ANT for sustainable growth. Fundraising for the year totalled £219,714 (2021: £335,117) as ANT secured grant funds, corporate and individual donations towards the purchase and establishment of Pudding Brook Wood. Most ANT fundraising is linked to land projects in the form of individual, grant and corporation donations. 2020/21 saw fundraising both for the establishment of Hazeland and also for the purchase of the next site. In 2021/22 ANT successfully fundraised for the establishment of Pudding Brook Wood. Fundraising reduced after this establishment, as the changing land market meant that ANT did not have the next land purchase lined up as early as the previous year. In the three weeks since the end of 2021/22 we have made an offer on our next land purchase, which has been accepted, and we already have in principle agreement of a substantial grant to purchase the land.

At the end of the period there was a surplus of £264,313 carried forward in unrestricted/undesignated funds to fund our next land purchase, £29,049 carried forward in restricted funds for the continuing Hazeland project, and a total of £523,000 in funds held in land. Total funds amounted to £816,362.

The Trustees have revised the Reserves Policy after undertaking a review of ANT's full cost recovery budgets and assessed reserve needs. The new reserves policy identified restricted funds: currently comprising grants funded for a specified purpose. This includes applications for staff funds and project and maintenance costs for Hazeland and Pudding Brook Wood. A small level of designated reserves are set aside to cover any discharge of responsibility for office space, contractor commitments and any fixed-term staff costs that are not covered by restricted grant funds. The remaining unrestricted reserves are primarily for the next land purchase.

Going concern - after making appropriate enquiries, the Trustees have a reasonable expectation that ANT has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

ANT scopes the market for land each month, assessing prospects against suitability criteria for woodland creation. ANT enters the financial year with £264,313 unrestricted/undesignated reserves, mainly for the next land purchase, and has identified land close to Bristol that they hope to secure for the next planting season.

ANT's trustees are keen to expand the impact of the charity from planting one woodland each year to planting several. Land prices and pace of fundraising may not allow multiple land purchases each year, so ANT is actively talking to potential land partners. These partners would allow ANT to create woodland on their land and maintain it in the long-term. As permanence is a guiding principle for the charity, trustees seek a guarantee of permanence from such land partners such as maintenance contracts, long-leases or conservation covenants to ensure the woodlands continue to provide benefit in the decades to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution – ANT is a Charitable Incorporated Organisation (CIO), formed in April 2019 and registered as a charity in July 2019. The affairs of ANT are governed by its Constitution which established the objects and powers of ANT. In the event of the charity being wound up the trustees have no liability for its debts.

Appointment of Trustees - the governance of ANT is the responsibility of the Trustees who are appointed under the terms of the Constitution. Trustees remain in post until they retire or otherwise cease under the provisions of the Charity constitution, and new Trustees are elected by the Trustees then in post.

Organisational structure and decision-making policies - in common with most small charities the organisational structure is flat and kept simple, the Trustees making key decisions at regular monthly Trustee Board meetings and also at ad hoc meetings as required. As the charity has grown and raised funds to employ staff many of the trustees decisions are delegated to the Director, appointed in May 2021, to implement and bring further recommendations. The Director acts as line manager for the newly appointed Administration and Publicity Officer, the Hazeland Project Co-ordinator and contractors.

Risk Management policy – The Trustees have identified the potential risks to ANT and ranked them according to likelihood and severity. For each risk they have identified mitigation and a responsible person, and the risk register is reviewed at every regular meeting of the Trustees.

Public Benefit - the Trustees have reviewed the Charity Commission's guidance on the requirement to report on public benefit. They are satisfied that the work of ANT, as described above, accords with its stated objects and provides tangible public benefit to an appropriate section of those who reside within ANT's area of benefit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



M. Funnell

Trustee

22 July 2022

I report to the charity trustees on my examination of the financial statements of Avon Needs Trees for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements concerning the form and content set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.



Ryan Corkery
Association of Chartered Certified Accountants
Magic Bean Counters Limited
Unit 7, The Old Co-op
38 Chelsea Road
Bristol
BS5 6AF
22 July 2022

Avon Needs Trees
Statement of Financial Activities
for the year ended 30 June 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	3	45,047	124,147	169,194	331,970
Charitable activities	4	50,000	-	50,000	-
Investments	5	520	-	520	156
Other	6	-	-	-	2,992
Total		95,567	124,147	219,714	335,118
Expenditure on:					
Raising funds	7	1,480	-	1,480	250
Charitable activities	8	2,415	65,930	68,345	14,851
Other	9	49,049	50,689	99,738	62,804
Total		52,944	116,619	169,563	77,905
Net gains on investments		-	-	-	-
Net income	10	42,623	7,528	50,151	257,213
Transfers between funds		(15,882)	15,882	-	-
Net income before other gains/(losses)		26,741	23,410	50,151	257,213
Other gains and losses					
Net movement in funds		26,741	23,410	50,151	257,213
Reconciliation of funds:					
Total funds brought forward		409,056	357,155	766,211	508,998
Total funds carried forward		435,797	380,565	816,362	766,211

Avon Needs Trees
Summary Income and Expenditure Account
for the year ended 30 June 2022

	2022 £	2021 £
Income	219,194	334,962
Interest and investment income	520	156
Gross income for the year	<u>219,714</u>	<u>335,118</u>
Expenditure	169,563	77,905
Total expenditure for the year	<u>169,563</u>	<u>77,905</u>
Net income before tax for the year	50,151	257,213
Net income for the year	<u><u>50,151</u></u>	<u><u>257,213</u></u>

Avon Needs Trees
Balance Sheet
at 30 June 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	523,000	325,000
		<u>523,000</u>	<u>325,000</u>
Current assets			
Debtors	14	35,343	48,020
Cash at bank and in hand		269,804	402,878
		<u>305,147</u>	<u>450,898</u>
Creditors: Amount falling due within one year	15	(11,785)	(9,687)
Net current assets		<u>293,362</u>	<u>441,211</u>
Total assets less current liabilities		<u>816,362</u>	<u>766,211</u>
Net assets excluding pension asset or liability		<u>816,362</u>	<u>766,211</u>
Total net assets		<u><u>816,362</u></u>	<u><u>766,211</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		380,565	357,155
		<u>380,565</u>	<u>357,155</u>
Unrestricted funds	16		
General funds		264,313	409,056
Designated funds		171,484	-
		<u>435,797</u>	<u>409,056</u>
Total funds		<u><u>816,362</u></u>	<u><u>766,211</u></u>

Approved by the board on 22 July 2022

And signed on its behalf by:



M. Funnell
Trustee
22 July 2022

for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity is a public benefit entity.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	0% Held at cost
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	251,980	79,990	331,970
Investments	155	-	155
Other	2,992	-	2,992
Total	<u>255,127</u>	<u>79,990</u>	<u>335,117</u>
Expenditure on:			
Charitable activities	51,179	26,724	77,903
Total	<u>51,179</u>	<u>26,724</u>	<u>77,903</u>
Net income	<u>203,948</u>	<u>53,266</u>	<u>257,214</u>
Net income before other gains/(losses)	203,948	53,266	257,214
Other gains and losses:			
Net movement in funds	<u>203,948</u>	<u>53,266</u>	<u>257,214</u>
Reconciliation of funds:			
Total funds brought forward	205,108	303,889	508,997
Total funds carried forward	<u>409,056</u>	<u>357,155</u>	<u>766,211</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Individual donations	34,618	12,000	46,618	121,406
Corporate donations	9,571	18,645	28,216	61,351
Grants	858	93,502	94,360	149,213
	<u>45,047</u>	<u>124,147</u>	<u>169,194</u>	<u>331,970</u>

4 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Establishment and maintenance of woodland	50,000	50,000	-
	<u>50,000</u>	<u>50,000</u>	<u>-</u>

5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest	520	520	156
	<u>520</u>	<u>520</u>	<u>156</u>

6 Other income

	Total 2022	Total 2021
	£	£
Event income	-	2,992
	<u>-</u>	<u>2,992</u>

7 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fundraising expenditure	1,480	1,480	250
	<u>1,480</u>	<u>1,480</u>	<u>250</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Establishment and maintenance of woodland	135	63,583	63,718	4,206
Repair and conservation work	-	2,347	2,347	9,973
<i>Governance costs</i>				
Independent examiner's fees - current year	1,440	-	1,440	-
Independent examiner's fees - underprovided in prior year	840	-	840	672
	<u>2,415</u>	<u>65,930</u>	<u>68,345</u>	<u>14,851</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Publicity and promotion	5,026	3,000	8,026	314
Event costs	-	2,108	2,108	332
Employee costs	38,217	32,945	71,162	43,531
Motor and travel costs	778	2,243	3,021	1,945
Premises costs	1,868	832	2,700	116
General administrative costs	3,160	2,764	5,924	3,544
Legal and professional costs	-	6,797	6,797	13,022
	<u>49,049</u>	<u>50,689</u>	<u>99,738</u>	<u>62,804</u>

10 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's fee	2,280	672

11 Trustee remuneration and expenses

One trustee was paid remuneration in the prior period: N. Jones received £18,531 for project management, administration and bookkeeping services prior to the recruitment of a staff member to fulfil these duties. None of the trustees have been paid any remuneration in the current period.

One or more of the trustees has been paid expenses in the current or prior periods.

	2022	2021
	Number	Number
Number of trustees paid expenses	2	5
The nature of the reimbursed expenses:	All expenses are in respect of travel	
	£	£
Total expenses reimbursed to trustees	1,467	1,409

The charity has also purchased Trustee Indemnity Insurance cover.

12 Staff costs

	2022	2021
Salaries and wages	57,250	2,333
Pension costs	946	-
	<u>58,196</u>	<u>2,333</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Operations	3	1
	<u>3</u>	<u>1</u>

The charity operates a defined contribution pension scheme.

13 Tangible fixed assets

	Land and buildings £	Total £
Cost or revaluation		
At 1 July 2021	325,000	325,000
Additions	198,000	198,000
At 30 June 2022	<u>523,000</u>	<u>523,000</u>
Net book values		
At 30 June 2022	<u>523,000</u>	<u>523,000</u>
At 30 June 2021	<u>325,000</u>	<u>325,000</u>

14 Debtors

	2022 £	2021 £
Other debtors	2,827	209
Prepayments and accrued income	32,516	47,811
	<u>35,343</u>	<u>48,020</u>

15 Creditors:

amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,841	3,976
Other taxes and social security	2,935	711
Other creditors	569	-
Accruals	1,440	5,000
	<u>11,785</u>	<u>9,687</u>

16 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2022 £
Restricted funds:					
Restricted income funds:					
Hazeland - purchase	307,515	-	-	-	307,515
Hazeland - operation and infrastructure	49,640	5,500	(40,076)	13,985	29,049
Stanley Lane - purchase	-	44,001	-	-	44,001
Stanley Lane - operation and infrastructure	-	74,646	(76,543)	1,897	-
<i>Total</i>	<u>357,155</u>	<u>124,147</u>	<u>(116,619)</u>	<u>15,882</u>	<u>380,565</u>
Unrestricted funds:					
General funds	409,056	95,567	(52,944)	(187,366)	264,313
Designated funds:					
General funds held in land	-	-	-	171,484	171,484
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,484</u>	<u>171,484</u>
 Total funds	 <u>766,211</u>	 <u>219,714</u>	 <u>(169,563)</u>	 <u>-</u>	 <u>816,362</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Hazeland - purchase To purchase the site known as Hazeland

Hazeland - operation and
infrastructure To establish and maintain the woodland at Hazeland

Stanley Lane - purchase To purchase the site known as Stanley Lane

Stanley Lane - operation and
infrastructure To establish and maintain the woodland at Stanley Lane

Designated funds:

General funds held in land To represent value of unrestricted funds used in land purchase

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	171,484	351,516	523,000
Net current assets	264,313	29,049	293,362
	<u>435,797</u>	<u>380,565</u>	<u>816,362</u>

18 Reconciliation of net debt

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash and cash equivalents	402,878	(133,074)	269,804
	<u>402,878</u>	<u>(133,074)</u>	<u>269,804</u>
Net debt	<u>402,878</u>	<u>(133,074)</u>	<u>269,804</u>

19 Commitments

Pension commitments

	2022 £	2021 £
The pension cost charge to the company amounted to:	<u>946</u>	<u>-</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>569</u>	<u>-</u>

20 Related party disclosures

<i>Name of related party</i>	D. Wainwright
<i>Description of relationship between the parties</i>	Close family member of the trustee N. Jones
<i>Description of transaction and general amounts involved</i>	The party received remuneration for administrative services of £Nil (2021:£7,449)

There were no other related party transactions in the reporting period that require disclosure.

Avon Needs Trees
Detailed Statement of Financial Activities
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Individual donations	34,618	12,000	46,618	121,406
Corporate donations	9,571	18,645	28,216	61,351
Grants	858	93,502	94,360	149,213
	<u>45,047</u>	<u>124,147</u>	<u>169,194</u>	<u>331,970</u>
Charitable activities				
Establishment and maintenance of woodland	50,000	-	50,000	-
	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Investments				
Bank interest	520	-	520	156
	<u>520</u>	<u>-</u>	<u>520</u>	<u>156</u>
Other				
Event income	-	-	-	2,992
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,992</u>
Total income and endowments	95,567	124,147	219,714	335,118
Expenditure on:				
Costs of generating donations and legacies				
Individual donations	1,480	-	1,480	250
	<u>1,480</u>	<u>-</u>	<u>1,480</u>	<u>250</u>
Total of expenditure on raising funds	1,480	-	1,480	250
Charitable activities				
Establishment and maintenance of woodland	135	63,583	63,718	4,206
Repair and conservation work	-	2,347	2,347	9,973
	<u>135</u>	<u>65,930</u>	<u>66,065</u>	<u>14,179</u>
Governance costs				
Independent examiner's fees - current year	1,440	-	1,440	-
Independent examiner's fees - underprovided in prior year	840	-	840	672
	<u>2,280</u>	<u>-</u>	<u>2,280</u>	<u>672</u>
Total of expenditure on charitable activities	2,415	65,930	68,345	14,851
Other expenditure				

Avon Needs Trees

Detailed Statement of Financial Activities

Publicity and promotion	5,026	3,000	8,026	314
Event costs	-	2,108	2,108	332
	<u>5,026</u>	<u>5,108</u>	<u>10,134</u>	<u>646</u>
Employee costs				
Salaries/wages	34,500	22,750	57,250	2,333
Pension costs	946	-	946	-
Staff recruitment	175	-	175	672
Staff training	-	266	266	345
Temporary staff	2,596	9,929	12,525	40,181
	<u>38,217</u>	<u>32,945</u>	<u>71,162</u>	<u>43,531</u>
Motor and travel costs				
Travel and subsistence	778	2,243	3,021	1,945
	<u>778</u>	<u>2,243</u>	<u>3,021</u>	<u>1,945</u>
Premises costs				
Rent	1,868	832	2,700	116
	<u>1,868</u>	<u>832</u>	<u>2,700</u>	<u>116</u>
General administrative costs, including depreciation and amortisation				
Equipment expensed	103	2,745	2,848	3,169
General insurances	700	-	700	-
Sundry expenses	2,357	19	2,376	375
	<u>3,160</u>	<u>2,764</u>	<u>5,924</u>	<u>3,544</u>
Legal and professional costs				
Other legal and professional costs	-	6,797	6,797	13,022
	<u>-</u>	<u>6,797</u>	<u>6,797</u>	<u>13,022</u>
Total of expenditure of other costs	<u>49,049</u>	<u>50,689</u>	<u>99,738</u>	<u>62,804</u>
Total expenditure	52,944	116,619	169,563	77,905
Net gains on investments	-	-	-	-
	<u>42,623</u>	<u>7,528</u>	<u>50,151</u>	<u>257,213</u>
Net income				
Transfers between funds	(15,882)	15,882	-	-
Net income before other gains/(losses)	26,741	23,410	50,151	257,213
Other Gains	-	-	-	-
	<u>26,741</u>	<u>23,410</u>	<u>50,151</u>	<u>257,213</u>
Net movement in funds				
	<u>26,741</u>	<u>23,410</u>	<u>50,151</u>	<u>257,213</u>
Reconciliation of funds:				
Total funds brought forward	409,056	357,155	766,211	508,998
Total funds carried forward	<u>435,797</u>	<u>380,565</u>	<u>816,362</u>	<u>766,211</u>