

Annual report

2022/23

Charity No. 1184386

Trustees' Report and Unaudited Accounts

30 June 2023



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Trustees annual report

The trustees, present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

Reference and administrative details

Charity No. 1184386

Principal Office

Office 4
1-3 Gloucester Road
Bishopston
Bristol
BS7 8AA

Accountant

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

Registered Office

1-3 Gloucester Road
Bishopston
Bristol
BS7 8AA

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

The Co-operative Bank p.l.c.
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Monmouthshire Building Society
John Frost Square
Newport
Gwent
NP20 1PX

Solicitors

Thrings Solicitors
2 Queen Square
Bath
BA1 2HQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

C.L. Bedford	
T. Blanchard	
T. Castle	(Resigned 29 November 2022)
A. Chester	
J. Chew	
M. Funnell	
S. Hales	
N.J.A. Murry	
A.G. Spittlehouse	

Key Management Personnel

Chair	M. Funnell
CEO	D. Wood

Welcome



Message from the Chair

After four years operating in one of the country’s most tree-depleted regions, Avon Needs Trees (ANT) has marked a step change in woodland creation over the last year.

Founded in 2019, we have gone from one small site in Wiltshire to completing three woodland schemes last year, as well as starting the charity’s most ambitious project yet – the 113-acre Great Avon Wood five miles south of Bristol, jointly purchased with Forest of Avon Trust. Over the next few years, volunteers will help to plant and care for 40,000 trees supplied by the Woodland Trust.

Our mission is to create permanent woodland in the Bristol-Avon river catchment to address both the causes and impacts of the climate emergency, as well create more space for nature to recover. Our charity is set on making the biggest contribution possible, doing so hand-in-hand with local communities.

Volunteers planted 6,500 trees in just seven weeks at Great Avon Wood earlier in this reporting period. In the next reporting period ANT is aiming to plant more than double that in the fields just outside Pensford, as well as at kicking off woodland creation projects at further sites. To achieve these ambitious targets we are doubling our number of trained volunteer leaders to around 25.

People want to see solutions to these massive challenges, they want to get involved, and they want to pass on a legacy of a more wooded landscape to future generations. That drive and enthusiasm has been inspirational.



Introduction from the Chief Executive

As a charity we are focussed on impact. Impact for nature and climate by woodland creation at scale. Impact for people through opportunities for volunteering, education, skills development, health and wellbeing.

ANT’s achievements wouldn’t have been possible without huge support from the public, incredible staff, funding bodies and our wide range of partners in the region and nationally.

Donations from local people, as well as funds from Government, West of England Combined Authority and National Lottery Heritage Fund have unlocked these schemes, and we’ve enjoyed unprecedented support from all sorts of businesses too. But none of it could happen without our hundreds of volunteers planting thousands of trees in the winter months and then taking care of them throughout the summer. In total they’ve put in 5,695 hours of time, with a total value £113,900.

Our charity created layered benefits by using our woodland creation sites to host dozens of free-to-access public events at sites across the reporting period to support natural heritage education. Events range from forest schools to bat walks, butterfly counts to wellbeing days, with groups as diverse as children’s forest schools, refugee charities and charities promoting inclusive access.

Great Avon Wood is a game changer for the region. Over the next 50 years it is projected to lock up over 25,000 tonnes of carbon and it will slow the flow of torrential rainfall into local rivers like the Chew, reducing flood risk. And we are confident this is just the start.

We have begun to explore how we might join schemes up across the wider landscape, creating new corridors for wildlife and mosaics of nature-rich habitat. Increasing our impact for nature and people by working at a landscape will be a key focus of the next reporting period.



Original photo credit: Daisy Brasington (Edited image)

Our objectives



Our purpose is to double woodland cover in our area by 2050

Our mission is to tackle the climate and nature emergency by buying land to create new, permanent woodland throughout the Bristol-Avon catchment area.

Our charitable objectives are:

- i) The conservation, protection and improvement of the physical and natural environment for 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.
- ii) 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.

Our short- to medium-term strategic aim is to transform our ownership and funding model to build a resilient and sustainable ANT that delivers maximum possible outcomes for nature, climate and people. Our activities that deliver this aim includes:

1. Fundraising to buy land to create new woodlands and complementary habitats and to meet our charitable objectives through the long-term conservation, protection and improvement of those habitats. ANT is evolving its model to make a greater impact by also creating woodland on land it does not own where legal mechanisms for permanence can be achieved, working in partnership with others. Fundraising activities will contribute to our objectives by facilitating long-term delivery, maintenance and protection of woodlands and complementary habitats.
2. Meeting ANT's education objective through public engagement in woodland creation, conservation activities, heritage, ecology and climate change through volunteering opportunities, free-to-access education events, outreach and green skills programmes, as well as participating in research activities.

Our long-term strategic aim is to create a financially self-sustaining ANT that works in partnership with communities to create woodlands and complementary habitats at an increasingly impactful, landscape scale across our catchment area. Fundraising for a growing and stronger ANT operating across a wider geography will maximise impact now and into the long term.

Our organisational values guide our work and inform our organisational behaviours. Our organisational values are:

Ambitious: Our people are nimble and take opportunities, take urgent action to tackle the climate and nature emergencies, be bold in our ambition and scale

Reasoned: We are thoughtful, ethical and reasoned in how we deliver our ambitions

Positive: We are optimistic about the future and our ability to shape it, meeting our mission and challenges with positivity

Woodland creation

2023 has been a substantial year of growth for the charity, with the number of acres of land managed for nature and woodland creation increasing from 46ac across two sites, to 169ac across four sites.



Our new woodlands this year:

In February 2023 we completed purchase of 113 acres at Publow, just south of Bristol, of what will become Great Avon Wood. The site is jointly owned by ANT and our partners at Forest of Avon Trust and is the biggest woodland creation project on record in the West of England. The first 6,000 of 40,000 trees were planted in spring 2023.

We experimented with new models for woodland creation in our second woodland creation project of 2023 – Ed Woods – where over 4,000 trees were planted across 10 acres in our first 'land partnership' project. Whilst on private land this new woodland will be managed by ANT and protected by a Conservation Covenant, a new legal mechanism that ensures legal permanence of the woodland without ownership.



Our existing woodlands:

On our existing sites volunteers planted the final 1,719 trees at Hazeland completing the final phase of planting at this 10,000 tree new woodland that links with ancient woodland we maintain on site.

The penultimate phase of planting at Pudding Brook Wood saw volunteers plant a further 2,780 trees. The final phase of planting at this 10,000 tree new woodland will take place in winter 2024.



Maximising ecological and climate impact:

Delivering multi-layered benefits is central to maximising impact for climate and ecology. Woodland creation can deliver a range of benefits to biodiversity, wildlife and natural flood management and climate resilience. These factors were considered strongly during site selection and design this year when purchasing Great Avon Wood and in researching our next site acquisition. This was achieved through considering Nature Recovery Networks when selecting sites, taking advice from the Environment Agency on the natural flood management potential of each site, commissioning independent ecologists to input into site design, as well as assessing site design against outcomes for climate resilience (especially soil improvement in open space land use) and food security.



Plans for the future:

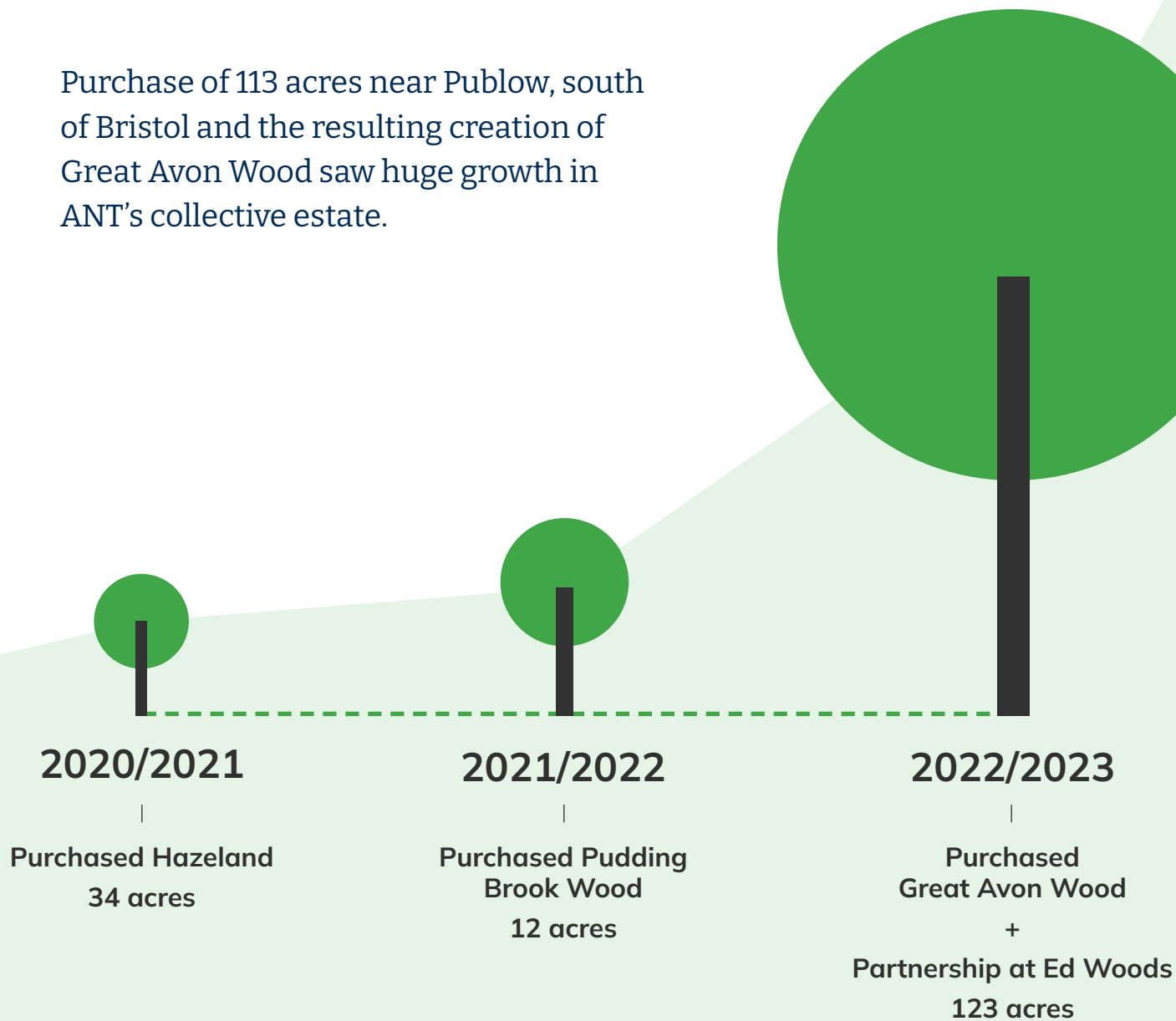
We are preparing the case for a new, larger woodland creation project for 2023/24. The scale of this project has the potential for alternative land use within the site, and landscape-scale working in and beyond the site.

Complementary land uses and habitats within the potential site will allow further multi-layered benefits to be identified and delivered, including climate resilience, food production and soil enhancement.

A landscape scale project would allow for woodland connectivity and complementary habitats and land uses in a much larger area, guided by ecological processes for maximising layered benefits.

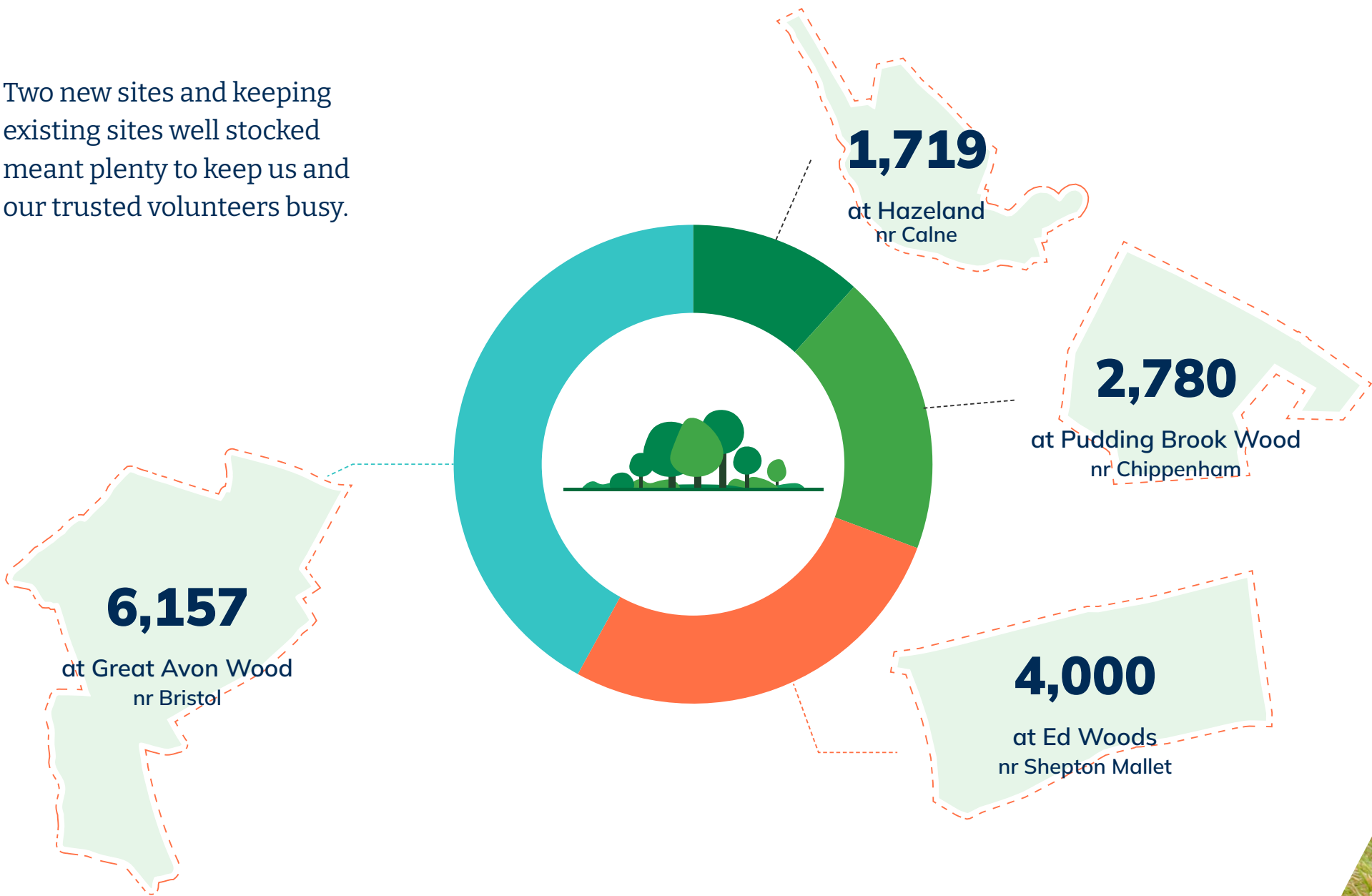
2023 Land - a year of growth

Purchase of 113 acres near Publow, south of Bristol and the resulting creation of Great Avon Wood saw huge growth in ANT's collective estate.



Trees planted in 2023

Two new sites and keeping existing sites well stocked meant plenty to keep us and our trusted volunteers busy.



Impact for people

ANT's objectives of woodland creation and conservation, and education about climate and nature, brings multi-layered benefits to individual people and the wider public.

Volunteering:

Over 1,000 volunteers helped meet our charitable objectives, mostly through planting trees and conservation, providing and aftercare. Specialist volunteers and trustees are heavily involved in planning woodland creation, public engagement and outreach. We monitor skills, knowledge and wellbeing outcomes to maximise our impact.

Events:

We ran dozens of free-to-access public events at our sites across the year to deliver, monitor and evaluate natural heritage and ecological education, knowledge and wellbeing outcomes. Events range from forest schools to bat walks, butterfly counts to wellbeing days.

Jobs and skills:

This year another three ANT volunteers used this experience to switch sectors and gain employment in the green economy. In addition to the skills delivered through volunteering, this year we secured funding for a pilot Woodland Skills Programme to run in the coming year. The programme will be a structured 'taster' to different skills and possible careers paths in the green economy.

Outreach:

This year we ran an organised presence at a range of community events to ensure ANT's opportunities are available to a wider audience. Many of these were stalls at very localised general community events or town-wide climate-focused events. Larger events included a tent at the Festival of Nature, South Gloucestershire Show and the Sustainable Agriculture Conference.

Others were bespoke like a landowner event with the Forestry Commission encouraging landowners to engage in woodland creation.

Equity and inclusion:

Inclusion is central to our cross-cutting theme of multi-layered benefit delivery. National and local government statistics concur that marginalised communities are both less likely to access high quality green space or engage with opportunities, and more likely to benefit from taking these steps.

We monitor internal equalities information to establish how representative our direct beneficiaries are of the general population and take action to redress lack of representation. The following communities are less likely to get involved in our activities without proactive steps: disabled people, children, older people and ethnical minorities.

Our marketing, use of imagery and design of events has a focus on children and ethnic minorities, with most of our on-site events designed for one or both communities.

A number of steps so far have been taken to address inclusion of disabled people and older people. Online equivalents of on-site events are more inclusive to people with mobility issues and this year we have run some of our forest schools for SEND schoolchildren at the familiar environment of their school. We are planning further steps including an accessibility review and events targeted at older people.

Co-design with communities:

We embrace the principles of co-design and this year we have been working towards good practice. This year we held a community drop-in event as a very early stage of the woodland creation process, several months before we completed on the land purchase, to directly engage local people in the design of our new woodlands. We also met with local farmers and landowners to hear their priorities and challenges with managing land for nature and used this as a starting point for landscape-scale work in future years.

We attempt to discuss new projects of any kinds widely amongst potential beneficiaries, people who face barriers to involvement, local communities and regional stakeholders.



Future plans:

For the coming reporting period we are preparing for potential projects that have strong potential for continued development of impacts and benefits to people.

Potential woodland creation projects includes creation of woodland open green space for 95% percentile EDI deprived community in south Bristol. There are strong potential outcomes for local green space, wellbeing and skills outcomes by working in depth, over time with this community.

A potential public engagement project in the next reporting period would expand impact for people by expanding the range of volunteering opportunities available, alongside other direct actions to benefit nature and climate.

A potential landscape scale project would offer transformational opportunities to further the education and engagement of the public in nature and climate. In 2023/24 an assessment of this potential and making plans to harness it will be a substantial project.



Volunteering

In 2022-2023:

- + We ran 137 volunteer days, planting and caring for our trees
- + 1,139 people volunteered
- + 5,695 volunteer hours
- + Valuing £113,900



Our volunteers



Outreach

29 Events

run, online and outdoors,
which nearly 700 people
signed up to.

2,086

subscribed to our Newsletter.

Image credit: Alex Carl Turner



Financial review

This year was the start of a period of substantial growth and change for the charity with the acquisition of Great Avon Wood at Publow. Purchase, establishment and other activities were secured through grants of over £2m from DEFRA, West of England Combined Authority, National Lottery Heritage Fund and non-cash contributions from the Woodland Trust. Most of these grants are phased over several years with fundraising for the year totalling £764,363 (2022: £219,714) as a combination of proportion of grant funds received, corporate and individual donations. Corporate giving increased slightly to £41,022 (2022: £28,216) and individual donations dipped slightly to £28,224 (2022: £46,618). In 2022 donations were secured in an intensive land purchase campaign and longer-term costs were covered by a DEFRA grant, whereas in 2023 a DEFRA grant secured the purchase and individual and corporate giving will pay for longer-term costs. This shift in the charity’s fundraising model shifted from substantial donations to secure land purchase to longer-term individual giving to support long-term establishment goals stretched individual giving targets over three years rather than three months.

Great Avon Wood being a substantial land acquisition of 113 acres (2022: 14 acres) ANT’s personnel grew to reflect increased volunteer co-ordination (volunteer numbers doubled from 500 to over 1,000), communications, administration, finance, outreach, project management and operational management.

Project staff were funded by WECA until the end of the establishment period at March 2025, as were a portion of core costs and core staff to support the project. This recovery of core costs was supplemented by other grants, full cost recovery from other projects and unrestricted income to meet the charity’s core costs.

During the period additional management capacity was created, by employing an Operations Manager, to increase fundraising activities. This investment has meant further grants were secured after this reporting period, and development work on other fundraising streams (including environmental credit sale, regular giving, corporate giving and individual giving) took place this year, with the delivery phase in the coming year.

ANT’s principal financial risks going forward is securing core costs in 2025/26 when grant funding for a portion of core costs comes to an

end. Plans to manage this risk includes developing a range of successor projects to contribute towards core costs, as well as developing a range of non-project based income streams including commercial income, credit sales and enhanced regular, individual and corporate giving. Trustees are committed to resource allocation that facilitates both operational function and growth of fundraising.

ANT does not currently make investments but an investment policy is programmed for the coming reporting period. ANT’s procurement policy follows the Social Value Act principles of creating secure local supply lines, climate resilience and tackling inequality. ANT is not a grant-making body.

Reserves and assets:

ANT’s total funds in 2023 are £1,275,198 (2022: £816,362) of which £972,070 (2022: £523,000) are fixed assets in land. Funds restricted to projects in 2023 are £837,419 (2022: £380,565). General funds are

£292,225 (2022: £264,313). Designated reserves represent the value of fixed assets funded from unrestricted funds and stood at £145,554 (2022: £171,484).

ANT’s reserves policy was amended in the reporting period to reflect the large scale of new projects undertaken by the charity. This policy internally designates unrestricted reserves as funds to support capital reclaim. As major projects like Great Avon Wood require upfront capital expenditure based on quarterly or annual reclaims from funders, cashflow projections indicate a number of quarters were the capital sums expended but awaiting reclaim will exceed £200,000.

As ANT takes on new major projects in the coming year the charity will need increased working capital to run multiple projects simultaneously. Plans are in place to increase funds held to allow for this growth.

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.



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. New Trustees are elected by the Trustees then in post after an observation period of at least three meetings, as detailed in the Trustee Policy, along with an induction learning journey and training.

Organisational structure and decision-making policies – operational decisions are delegated by Trustees to the Chief Executive, in consultation with relevant lead Trustees for HR, safeguarding, health & safety, data protection, fundraising and public engagement and operational reports are reviewed a monthly meetings of Trustees. Policy decisions are made at Trustee monthly meetings with regular and ad hoc Trustee subgroups in operation to advise.

The Chief Executive leads the staffing structure and delegates responsibilities to other members of staff as necessary. The Chief Executive manages the Operations Manager who in turn manages the Woodland Creation Manager, Finance Officer, Administrator, Communications Officer, Hazeland Co-ordinator, Land Acquisition Co-ordinator and Great Avon Wood Project Manager. The latter manages the Volunteer

Co-ordinator, Outreach Co-ordinator and Conservation & Heritage Co-ordinator. Pay arrangements of the Chief Executive are decided by the Trustees and pay arrangements for other staff are delegated to the Chief Executive in consultation with the Chair of Trustees.

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.

The charity maintains service delivery contracts with individuals, funders and partner organisations. Other collaboration with partner organisations are informal, except for a formal collaboration agreement with Forest of Avon Trust governing the joint ownership of Great Avon Wood.

Trustees annual report

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 and the Charities (Accounts and Reports) Regulations 2008. 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.

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.

The above report has been prepared in accordance with the provisions set out in the Charities Act 2011 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'M. Funnell', written in a cursive style.

M. Funnell Trustee

05 December 2023

Independent Examiners Report

Independent Examiner's Report to the trustees of Avon Needs Trees

I report to the charity trustees on my examination of the financial statements of Avon Needs Trees for the year ended 30 June 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under section 144 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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:

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the financial statements do not accord with those records; or
- the financial statements 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; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 ACCA

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

15 December 2023

Avon Needs Trees
Statement of Financial Activities
for the year ended 30 June 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	58,326	706,037	764,363	169,194
Charitable activities	4	-	-	-	50,000
Investments	5	827	-	827	520
Total		59,153	706,037	765,190	219,714
Expenditure on:					
Raising funds	6	109	-	109	1,480
Charitable activities	7	3,133	97,423	100,556	68,345
Other	8	40,260	165,429	205,689	99,738
Total		43,502	262,852	306,354	169,563
Net gains on investments		-	-	-	-
Net income		15,651	443,185	458,836	50,151
Transfers between funds		(13,669)	13,669	-	-
Net income before other gains/(losses)		1,982	456,854	458,836	50,151
Other gains and losses					
Net movement in funds		1,982	456,854	458,836	50,151
Reconciliation of funds:					
Total funds brought forward		435,797	380,565	816,362	766,211
Total funds carried forward		437,779	837,419	1,275,198	816,362

Avon Needs Trees
Summary Income and Expenditure Account
for the year ended 30 June 2023

	2023 £	2022 £
Income	764,363	219,194
Interest and investment income	827	520
Gross income for the year	765,190	219,714
Expenditure	311,260	169,563
Interest payable	36	-
Depreciation and charges for impairment of fixed assets	(4,942)	-
Total expenditure for the year	306,354	169,563
Net income before tax for the year	458,836	50,151
Net income for the year	458,836	50,151

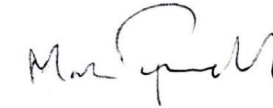
Avon Needs Trees
Balance Sheet
at 30 June 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	972,070	523,000
		<u>972,070</u>	<u>523,000</u>
Current assets			
Debtors	12	207,256	35,343
Cash at bank and in hand		108,800	269,804
		<u>316,056</u>	<u>305,147</u>
Creditors: Amount falling due within one year	13	(12,928)	(11,785)
Net current assets		<u>303,128</u>	<u>293,362</u>
Total assets less current liabilities		<u>1,275,198</u>	<u>816,362</u>
Net assets excluding pension asset or liability		<u>1,275,198</u>	<u>816,362</u>
Total net assets		<u><u>1,275,198</u></u>	<u><u>816,362</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		837,419	380,565
		<u>837,419</u>	<u>380,565</u>
Unrestricted funds	14		
General funds		292,225	264,313
Designated funds		145,554	171,484
		<u>437,779</u>	<u>435,797</u>
Reserves	14		
		<u>1,275,198</u>	<u>816,362</u>
Total funds		<u><u>1,275,198</u></u>	<u><u>816,362</u></u>

Avon Needs Trees
Balance Sheet

Approved by the board on 27 November 2023

And signed on its behalf by:



M. Funnell
Trustee
27 November 2023

Avon Needs Trees
Statement of Cash flows

for the year ended 30 June 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	458,836	50,151
Adjustments for:		
Profit on disposal of tangible fixed assets	(4,942)	-
Dividends, interest and rents from investments	(827)	(520)
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(171,913)	12,677
Increase in trade and other payables	1,143	2,098
Net cash provided by operating activities	<u>282,297</u>	<u>64,406</u>
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	30,872	-
Payments for property, plant and equipment	(475,000)	(198,000)
Dividends, interest and rents from investments	827	520
Net cash used in investing activities	<u>(443,301)</u>	<u>(197,480)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(161,004)	(133,074)
Cash and cash equivalents at the beginning of the year	269,804	402,878
Cash and cash equivalents at the end of the year	<u>108,800</u>	<u>269,804</u>

Avon Needs Trees
Statement of Cash flows

Components of cash and cash equivalents

Cash and bank balances	108,800	269,804
	<u>108,800</u>	<u>269,804</u>

Avon Needs Trees
Notes to the Accounts

for the year ended 30 June 2023

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.

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.

Avon Needs Trees
Notes to the Accounts

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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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.
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.
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.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
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.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Avon Needs Trees

Notes to the Accounts

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.

Taxation

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

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.

Avon Needs Trees

Notes to the Accounts

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.

Avon Needs Trees
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	45,047	124,147	169,194
Charitable activities	50,000	-	50,000
Investments	520	-	520
Total	95,567	124,147	219,714
Expenditure on:			
Raising funds	1,480	-	1,480
Charitable activities	2,415	65,930	68,345
Other	49,049	50,689	99,738
Total	52,944	116,619	169,563
Net income	42,623	7,528	50,151
Transfers between funds	(15,882)	15,882	-
Net income before other gains/(losses)	26,741	23,410	50,151
Other gains and losses:			
Net movement in funds	26,741	23,410	50,151
Reconciliation of funds:			
Total funds brought forward	409,056	357,155	766,211
Total funds carried forward	435,797	380,565	816,362

Avon Needs Trees
Notes to the Accounts

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Individual donations	19,630	8,594	28,224	46,618
Corporate donations	21,548	19,474	41,022	28,216
Grants	17,148	677,969	695,117	94,360
	58,326	706,037	764,363	169,194

4 Income from charitable activities

	Total 2023 £	Total 2022 £
Establishment and maintenance of woodland	-	50,000
	-	50,000

5 Income from investments

	Unrestricted £	Total 2023 £	Total 2022 £
Bank interest	827	827	520
	827	827	520

Avon Needs Trees
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Individual donations	109	109	1,480
	<u>109</u>	<u>109</u>	<u>1,480</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Establishment and maintenance of woodland	1,333	94,576	95,909	63,718
Repair and conservation work	-	2,847	2,847	2,347
<i>Governance costs</i>				
Independent examiner's fees - current year	1,800	-	1,800	1,440
Independent examiner's fees - underprovided in prior year	-	-	-	840
	<u>3,133</u>	<u>97,423</u>	<u>100,556</u>	<u>68,345</u>

Avon Needs Trees
Notes to the Accounts

8 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Publicity and promotion	188	1,354	1,542	8,026
Event costs	57	1,979	2,036	2,108
Other interest payable	36	-	36	-
Employee costs	37,044	129,536	166,580	71,162
Motor and travel costs	732	3,248	3,980	3,021
Premises costs	2,186	5,999	8,185	2,700
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	(4,942)	-	(4,942)	-
General administrative costs	4,292	12,549	16,841	5,924
Legal and professional costs	667	10,764	11,431	6,797
	<u>40,260</u>	<u>165,429</u>	<u>205,689</u>	<u>99,738</u>

Avon Needs Trees
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Individual donations	109	109	1,480
	<u>109</u>	<u>109</u>	<u>1,480</u>

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	£	£	£	£
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Avon Needs Trees
Notes to the Accounts

8 Other expenditure

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	£	£	£	£
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Motor and travel costs	732	3,248	3,980	3,021
Premises costs	2,186	5,999	8,185	2,700
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	(4,942)	-	(4,942)	-
General administrative costs	4,292	12,549	16,841	5,924
Legal and professional costs	667	10,764	11,431	6,797
	<u>40,260</u>	<u>165,429</u>	<u>205,689</u>	<u>99,738</u>

Avon Needs Trees
Notes to the Accounts

9 Trustee remuneration and expenses

One of the trustees received remuneration from the charity in the current year, J. Chew was paid a total of £1,100 to run forest school sessions at one of the sites owned by the charity. No trustees received remuneration in the previous year.

Trustee	Remuneration	Pension	Other benefits
J. Chew	1,100	-	-

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

	2023 Number	2022 Number
Number of trustees paid expenses	2	2
The nature of the reimbursed expenses	All expenses are either in respect of travel or reimbursal of costs expensed on behalf of the charity.	
	£	£
Total expenses reimbursed to trustees	872	1,467

Avon Needs Trees
Notes to the Accounts

10 Staff costs

	2023	2022
Salaries and wages	153,229	57,250
Social security costs	4,031	-
Pension costs	3,120	946
	<u>160,380</u>	<u>58,196</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:

	2023 Number	2022 Number
Operations	8	3
	<u>8</u>	<u>3</u>

The charity operates a defined contribution pension scheme.

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2022	523,000	523,000
Additions	475,000	475,000
Disposals	(25,930)	(25,930)
At 30 June 2023	<u>972,070</u>	<u>972,070</u>
Net book values		
At 30 June 2023	<u>972,070</u>	<u>972,070</u>
At 30 June 2022	<u>523,000</u>	<u>523,000</u>

Avon Needs Trees
Notes to the Accounts

12 Debtors

	2023	2022
	£	£
Other debtors	-	2,827
Prepayments and accrued income	207,256	32,516
	<u>207,256</u>	<u>35,343</u>

13 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,247	6,841
Other taxes and social security	6,174	2,935
Other creditors	965	569
Accruals	2,542	1,440
	<u>12,928</u>	<u>11,785</u>

Avon Needs Trees
Notes to the Accounts

14 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2023 £
Restricted funds:					
Restricted income funds:					
Hazeland - purchase	307,515	-	-	-	307,515
Hazeland - operation and infrastructure	29,049	2,141	(28,885)	-	2,305
Pudding Brook Wood (nee Stanley Lane) - operation and infrastructure	44,001	22,211	(14,244)	-	51,968
Great Avon Woods - purchase	-	475,000	-	-	475,000
Great Avon Woods - operation and infrastructure	-	153,716	(163,536)	10,450	631
Ed Woods - tree planting	-	52,968	(56,187)	3,219	-
<i>Total</i>	<u>380,565</u>	<u>706,037</u>	<u>(262,852)</u>	<u>13,669</u>	<u>837,419</u>
Unrestricted funds:					
General funds	264,313	59,153	(43,502)	12,261	292,225
Designated funds:					
General funds held in land	171,484	-	-	(25,930)	145,554
<i>Total</i>	<u>171,484</u>	<u>-</u>	<u>-</u>	<u>(25,930)</u>	<u>145,554</u>
Total funds	<u>816,362</u>	<u>765,190</u>	<u>(306,354)</u>	<u>-</u>	<u>1,275,198</u>

Avon Needs Trees
Notes to the Accounts

Purposes and restrictions in relation to the funds:

Restricted funds:

Hazeland - purchase To purchase the site known as Hazeland
Hazeland - operation and To establish and maintain the woodland at Hazeland
infrastructure

Pudding Brook Wood (nee To purchase the site known as Stanley Lane
Stanley Lane) - operation and
infrastructure

Great Avon Woods - To purchase the site known as Publow
purchase

Great Avon Woods - To establish and maintain the woodland at Publow
operation and infrastructure

Ed Woods - tree planting To establish a woodland at the site known as Bodden

Designated funds:

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

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	145,554	826,516	972,070
Net current assets	303,128	-	303,128
	<u>448,682</u>	<u>826,516</u>	<u>1,275,198</u>

Avon Needs Trees
Notes to the Accounts

16 Reconciliation of net debt

	At 1 July 2022	Cash flows	At 30 June 2023
	£	£	£
Cash and cash equivalents	269,804	(161,004)	108,800
	<u>269,804</u>	<u>(161,004)</u>	<u>108,800</u>
Net debt	<u>269,804</u>	<u>(161,004)</u>	<u>108,800</u>

17 Commitments

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>3,120</u>	<u>946</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>965</u>	<u>569</u>

Avon Needs Trees
Detailed Statement of Financial Activities
for the year ended 30 June 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Individual donations	19,630	8,594	28,224	46,618
Corporate donations	21,548	19,474	41,022	28,216
Grants	17,148	677,969	695,117	94,360
	<u>58,326</u>	<u>706,037</u>	<u>764,363</u>	<u>169,194</u>
Charitable activities				
Establishment and maintenance of woodland	-	-	-	50,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Investments				
Bank interest	827	-	827	520
	<u>827</u>	<u>-</u>	<u>827</u>	<u>520</u>
Total income and endowments	59,153	706,037	765,190	219,714
Expenditure on:				
Costs of generating donations and legacies				
Individual donations	109	-	109	1,480
	<u>109</u>	<u>-</u>	<u>109</u>	<u>1,480</u>
Total of expenditure on raising funds	109	-	109	1,480
Charitable activities				

Avon Needs Trees
Detailed Statement of Financial Activities

Establishment and maintenance of woodland	1,333	94,576	95,909	63,718
Repair and conservation work	-	2,847	2,847	2,347
	<u>1,333</u>	<u>97,423</u>	<u>98,756</u>	<u>66,065</u>
Governance costs				
Independent examiner's fees - current year	1,800	-	1,800	1,440
Independent examiner's fees - underprovided in prior year	-	-	-	840
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>2,280</u>
Total of expenditure on charitable activities	3,133	97,423	100,556	68,345
Other expenditure				
Publicity and promotion	188	1,354	1,542	8,026
Event costs	57	1,979	2,036	2,108
Other interest payable	36	-	36	-
	<u>281</u>	<u>3,333</u>	<u>3,614</u>	<u>10,134</u>
Employee costs				
Salaries/wages	39,704	113,525	153,229	57,250
Employer's NIC	(4,213)	8,244	4,031	-
Pension costs	954	2,166	3,120	946
Staff recruitment	544	1,501	2,045	175
Staff training	55	-	55	266
Temporary staff	-	4,100	4,100	12,525
	<u>37,044</u>	<u>129,536</u>	<u>166,580</u>	<u>71,162</u>
Motor and travel costs				
Travel and subsistence	732	3,248	3,980	3,021
	<u>732</u>	<u>3,248</u>	<u>3,980</u>	<u>3,021</u>
Premises costs				
Rent	2,186	5,999	8,185	2,700

Avon Needs Trees**Detailed Statement of Financial Activities**

	2,186	5,999	8,185	2,700
General administrative costs, including depreciation and amortisation				
Profit on disposal of tangible fixed assets	(4,942)	-	(4,942)	-
Equipment expensed	(10)	12,370	12,360	2,848
General insurances	1,247	179	1,426	700
Postage and couriers	36	-	36	-
Software, IT support and related costs	1,081	-	1,081	-
Stationery and printing	173	-	173	-
Sundry expenses	1,765	-	1,765	2,376
	(650)	12,549	11,899	5,924
Legal and professional costs				
Audit/Independent examination fees	240	-	240	-
Other legal and professional costs	427	10,764	11,191	6,797
	667	10,764	11,431	6,797
Total of expenditure of other costs	40,260	165,429	205,689	99,738
Total expenditure	43,502	262,852	306,354	169,563
Net gains on investments	-	-	-	-
Net income	15,651	443,185	458,836	50,151
Transfers between funds	(13,669)	13,669	-	-
Net income before other gains/(losses)	1,982	456,854	458,836	50,151
Other Gains	-	-	-	-

Avon Needs Trees**Detailed Statement of Financial Activities****Net movement in funds****Reconciliation of funds:**

Total funds brought forward

Total funds carried forward

1,982	456,854	458,836	50,151
435,797	380,565	816,362	766,211
437,779	837,419	1,275,198	816,362

**Thank you to everyone who
supported us**

Avon Needs Trees is a registered charity in England and Wales.

Registration number: 1184386 1-3 Gloucester road, Bristol, BS7 8AA

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