

Woodland Creation UK

(A company limited by guarantee)

Registered Company Number: SC587889 (Scotland)
Scottish Charity Registration Number: SC048154

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 AUGUST 2024 TO 31 JULY 2025

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY TRUSTEES AND ADVISERS FOR THE PERIOD FROM 1 AUGUST 2024 TO 31 JULY 2025

Trustees

Lloyd Morris Edwards
Beverley Ann King

Charity's Registered Office

MYCO Works
5 South Charlotte Street Edinburgh
EH2 4AN

Principal Office

4 Osborne Terrace
Douglas
IM1 3LH
Telephone number +44 7624226029
Email address:
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TRUSTEES' REPORT

FOR THE PERIOD FROM 1 AUGUST 2024 TO 31 JULY 2025

GOVERNANCE AND MANAGEMENT STRUCTURE

The Charity is a UK company limited by guarantee, governed by its Memorandum and Articles of Association. The company was incorporated on 6 February 2018 and registered as a Scottish charity on 21 February 2018.

Charity Trustees (who are also Directors of the Charity under Company Law)

- Lloyd Morris Edwards
- Beverley Ann King

THE CHARITY'S FINANCIAL STATEMENTS FOR THE PERIOD 1 AUGUST 2024 TO 31 JULY 2025

The Trustees have prepared their report and financial statements in accordance with:

- The accounting policies set out in note 1 below.
- The Charity's Memorandum and Articles of Association.
- The Companies Act 2006.
- The Charities Act 2011.
- 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).

OBJECTIVES

The principal objectives of the Charity are to:

- Further environmental protection by creating woodland to help address climate change and promote biodiversity.
- Provide public access to woodland created by the Charity to improve people's health and welfare.
- Support other environmental charities anywhere in the world.

REVIEW OF THE CHARITY'S ACTIVITIES AND FUTURE OUTLOOK

During the year, the Charity continued to look for opportunities for woodland creation. However, this has proven to be challenging and as was the case for the previous period, no opportunities were identified and the charity has not been made operational.

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TRUSTEES' REPORT (continued)

FOR THE PERIOD FROM 1 AUGUST 2024 TO 31 JULY 2025

FINANCIAL REVIEW

- **FUNDING**

The Charity will continue to be funded by its Trustees and, when woodlands are created, by Government grants. It has no plans to fundraise.

- **COSTS**

The support costs have been incurred for the provision of office services. The Trustees have financed the costs incurred in this period and the previous period through their loan accounts. All other expenses, such as travel to inspect land and attend meetings incurred by the Trustees, have been borne by them and will not be passed onto the Charity.

GOING CONCERN

The Charity is entirely reliant on the Trustees providing funds and securing UK Government grants for the creation of woodlands. In the current economic environment, it is likely to be more difficult to get Government grants in the time frames envisaged when the charity was registered.

However, the Trustees have given assurances that they will continue to support the Charity. It is on this basis that the Charity will continue as a going concern and that the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

For the purposes of the Companies Act, the Trustees are also Directors of the Charity.

As set out in the Articles of Association, the maximum number of Directors is two, unless otherwise determined by the Directors.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING NEW TRUSTEES

When new Trustees are appointed, the existing Trustees will provide them with:

- The Articles of Association, the financial statements and copies of the Board minutes.
- The Charity's Code of Conduct "Guidance and Good Practice for Charity Trustees" published by OSCR.
- Training on the strategy and activities of the Charity.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING

The Trustees manage the Charity and may exercise all its powers.

RISK MANAGEMENT

The Trustees apply a rigorous screening process to assess the costs and benefits of potential woodland creation projects. To reduce the risk of bidding for land that is not eligible for grants, this screening involves discussions with the Officers of Forestry and Land Scotland who administer and approve grants.

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TRUSTEES' REPORT (continued)

FOR THE PERIOD FROM 1 AUGUST 2024 TO 31 JULY 2025

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in compliance with UK Law, UK Accounting Standards and Generally Accepted Accounting Practice.

Company law requires the Trustees to:

- Prepare financial statements for each reporting period.
- Approve the financial statements only when they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure for the 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 judgments and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that are sufficient to show and explain:

- The Charity's transactions.
- Disclose with reasonable accuracy at any time the financial position of the Charity.
- Enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity by taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 31 March 2026 and signed on their behalf by:



Lloyd Morris Edwards - Trustee

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INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Charity for the Period 1 August 2024 to 31 July 2025, which are set out on pages 8 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

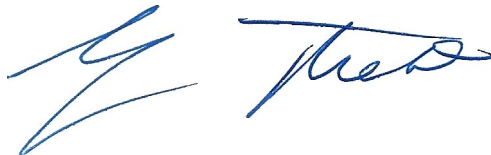
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
- To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 31 March 2026

31-03-26

Elizabeth Andrew ACA
12 Woodlands Park
Guildford
GU1 2TH

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STATEMENT OF FINANCIAL ACTIVITIES – INCOME AND EXPENDITURE

FOR THE PERIOD FROM 1 AUGUST 2024 TO 31 JULY 2025

	Notes	Income funds current year £	Income funds previous year £
Support costs - Governance	2	(98)	(82)
Net movement in funds		<u>(98)</u>	<u>(82)</u>

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	Total funds	Prior year funds
Liabilities			
Creditors: Amounts falling due after more than one year	3	(3868)	(3770)
Total net liabilities		<u>(3868)</u>	<u>(3770)</u>
Total charity funds		<u>(3868)</u>	<u>(3770)</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 31 March 2026 and signed on their behalf by:



Lloyd Morris Edwards - Trustee

The notes on pages 9 and 10 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2025

ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

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 Companies Act 2006.

Woodland Creation UK meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 GOING CONCERN

The Charity is entirely reliant on the Trustees providing funds and securing UK Government grants for restoration. The Trustees have given assurances that they will continue to support the Charity. It is on this basis that the Charity will continue as a going concern and that the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

1.3 COMPANY STATUS

The Charity is a company limited by guarantee. The Trustees of the Charity are named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

1.4 FUND ACCOUNTING

The Charity had no funds for the reporting period.

1.5 INCOME

The Charity had no income for the reporting period.

1.6 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party and 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 classified by activity. It is recognised as a cost on an accruals basis.

2 SUPPORT COSTS

The support costs are fees incurred for office services.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 JULY 2025

3 CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

This is entirely related to loans to the Charity by the Trustees (who are also the Directors of the company for the purposes of company law).

4 MATERIAL EVENTS AFTER THE REPORTING DATE

There are no material events after the reporting date.