REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
PERIOD 27TH MARCH 2013 TO 31ST MARCH 2014
FOR
TREES AND DESIGN ACTION GROUP TRUST

George Hay & Company
Chartered Accountants
83 Cambridge Street
Pimlico
London
SW1V 4PS
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
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TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES
FOR THE PERIOD 27TH MARCH 2013 TO 31ST MARCH 2014

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 27th March 2013 to 31st March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
08464590 (England and Wales)

Registered Charity number
1152960

Registered office
118 Cambridge Street
London
SW1V 4QF

Trustees
Dr M A Johnston - appointed 27/3/2013
R M Kelly - appointed 27/3/2013
K J Sacre - appointed 27/3/2013

Independent examiner
George Hay & Company
Chartered Accountants
83 Cambridge Street
Pimlico
London
SW1V 4PS

INCORPORATION AND COMMENCEMENT OF ACTIVITIES
The charitable company was incorporated on 27th March 2013 and commenced activity on 2nd July 2013.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing Document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Governance of the Trust is set out in the Articles of Association.

As set out in the memorandum of Association, there are three Trustees: Mr Keith Sacre, Dr Mark Johnston and Mr Martin Kelly (Chair). Since incorporation, the Trustees have held three meetings/Telephone Conferences on 24th April 2013, 25th September 2013 and 18th December 2013.

The Trust's Bank Account is with the Co Operative Bank and the Trust's Independent Examiner is George Hay and Company.
STRUCTURE, GOVERNANCE AND MANAGEMENT
Relationship between the Trust and the TDAG Groups
Regional/Local TDAG Groups are being set up around the UK where local issues relating to trees in the built environment are being discussed by a range of National Agencies, Professional Bodies, Local Authorities, private and statutory organisations involved in the protection, planning, design, maintenance and management of urban trees.

The purpose of these groups is to develop and promote collaborative working and information exchange for the benefit of all.

The Trees and Design Action Group Trust is the overarching entity which sets out the objects of the Charitable Company which all TDAG Groups sign up to and deliver.

The relationship between the Charity and the TDAG Groups are set out in the Articles of Association.

The Articles of Association propose that each TDAG Group operates as an affiliated group under a licence from the Trees and Design Action Group Trust. At present there are three TDAG Groups; TDAG South West; TDAG Midlands and TDAG National.

The 'national' TDAG group is the group that meets every second month - the location is based on the fact that Martin Kelly is currently chair of the Trust and so of the national TDAG group - this is the group that 'speaks' for TDAG at a national level. Everyone one who is involved in TDAG is a member of this group.

Everyone involved in TDAG is invited to attend any TDAG meeting that they consider relevant.

While not defining formal boundaries, each TDAG group can identify the loose geographical area within which it proposes to work.

Each TDAG group, whilst adopting the Objects of the Charity as well as the TDAG 10 Point Action Plan, will identify their own activities according to local priorities and/or opportunities.

Within each 'region' there may be 'clusters' of either members or activity (as is currently the case in the South West Region), but they nevertheless still fall within a TDAG local or regional group which will hold the licence from the TDAG Trust. The 'licence' is the legal term by which various local Trees and Design Action Groups can be affiliated to the Trees and Design Action Group Trust.

Each TDAG Group will decide how it wishes to operate, any appointments it wishes to make i.e. 'Chair', Convenor etc, it will set out its own business plan and organise its own fund raising for its own local activities. It will also be encouraged to help with national fund raising for national TDAG activities. Each local group will manage its own accounts and will reconcile them with the Trust's accounting system. The Trust will make all payments from a single bank account. Similarly if the TDAG Trust has sufficient funds then the Trustees can agree to provide specific funding for local groups where possible.

Each TDAG group will be able to:
- Use the TDAG logo.
- Access all other TDAG Groups.
- Nominate a trustee. The intention is to keep the number of trustees as small as possible to reduce administration requirements and so there may not always be a trustee to represent each TDAG local group but the intention is that there will be sufficient rotation for each group to have a trustee member at some time. Trustee appointments will be confirmed by the Board.
- Use the TDAG Trust bank account to administer its' funds and fund raising activities.

A TDAG Group's licence may be revoked if it does not uphold the Trust Objectives, or corrupts or brings the TDAG Trust into disrepute. Such a situation would need to be endorsed by a majority decision of the TDAG Trustees.

Risk Management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
OBJECTIVES AND ACTIVITIES

Objectives and Aims
The objectives of the Trees and Design Action Group (TDAG) as set out in the Articles of Association: to advance education, in particular by educating the public concerning the protection, planting, design, maintenance, management and other aspects of trees within the built environment and any other charitable purpose under English and Scottish Law.

TDAG groups, both national and local/regional, work together as a free information exchange and networking organisation to educate and empower all stakeholders in the protection and promotion of urban trees.

The overall aim of 'TDAG' is not to create an 'organisation', but to develop and deliver its core aims and continue to build on the success which it has shown to date in creating a useful interface and dialogue between the needs of the natural and the built environment.

This report shows that, despite incorporation, TDAG remains as flexible and proactive as ever.

In order to achieve these aims and objectives, the Trees and Design Action Group Trust has been created. This is a legal entity in the form of a Charitable Company Limited by Guarantee. This form of incorporation was chosen over other options after seeking advice from Bates, Wells & Braithwaite, a firm of solicitors specialising in not-for-profit organisations and on the basis that it offered greater opportunities for fund raising and also greater tax advantages than a CIC.

The activities of the Trust is to provide governance and support to the TDAG groups, and to act as a financial entity to manage funding for National, Regional and Local initiatives including, for example, publications; research; promotional events; exhibitions; conferences and seminars; workshops; road shows and related activities.

Significant Activities
The Trust has followed its Business Plan for 2013/2014. The Core Activities are set out in the paragraphs that follow.

Coordination
The strength of TDAG is the overall network and approach to integrated, joined up thinking regarding urban trees as demonstrated in the TDAG objectives and TDAG's 10 Point Action Plan. Some of the key coordination jobs have been as follows:

Regular Tasks
- TDAG meetings (6 per year in London).
- Set out and distribute agenda for meetings.
- Write and distribute notes following the meeting.
- Undertake follow up actions and ensure that others do the same.
- Maintain the TDAG membership/contacts list.
- Manage TDAG archives and records.
- Oversee and support the TDAG web site
- Liaise on TDAG research and information.
- Provide focal point and promote linkages between various organisations, individuals to encourage joined up thinking.
- Identify and follow up opportunities for TDAG with co-professionals, other organisations and policy direction etc.
- Help and undertake fund-raising for both Core funding and specific projects.
- Oversee financial management and liaise with those responsible for financial management including all tax returns, auditing of accounts etc.

Other tasks have included:
- Support the Chairman and deputise where required.
- Represent TDAG at functions, on steering groups etc.
- Organise articles for the press.
- Arrange for responses to be made to public consultation documents etc.
- Promote and represent TDAG's interests at trade shows, in conference and seminar programmes, and one off events.

Public benefit
In planning our activities for the year we kept in mind the Charity Commissioners guidance on public benefit. The focus of our activities remains that of advancing the education of the public concerning the protection, planting, design, maintenance, management and other aspects of trees within the built environment.
ACHIEVEMENT AND PERFORMANCE
Financial Management
- Core activity accounting for TDAG and National TDAG.
- Liaising with Local TDAG groups and receiving their monthly accounts.
- Providing information for trustees and arranging payment of agreed invoices.
- Preparing annual accounts for a paid financial adviser to review and prepare tax returns.

Website
The TDAG website needs hands on management.
It needs to be updated particularly in highlighting news, new reports, research etc.
The task can be shared between the general inputs to the website and the research/information input (see below).

TDAG Research and Information Group
It is important that research is disseminated beyond research institutions to practitioners and the TDAG Trust will be seeking core financial support from research funders and organisations to promote research 'impact'.

Responses to Consultations and Other Activities Listed Above
The TDAG Trust may appoint specific consultants for specific tasks under consultancy agreements. TDAG’s ability to take part in these activities will be influenced by the funding available.

Other Specific Projects
The preparation of the companion document to the Trees in the Townscape, a guide for decision makers published by TDAG in 2012, has been one of the main focuses. This new document: Trees in Hard Landscapes, a guide for delivery is due to be released for consultation in May 2014 and for final publication in July 2014. A considerable amount of time and resources has been expended to date as follows: commissioning researchers; compiling the text and illustrative material; preparing the graphics and preparing the launch activities.

Other specific tasks have included: Preparing for and delivering seminar papers; preparing for and attending exhibitions; chairing TDAG at Business Improvement District events in London.

FINANCIAL REVIEW
The Trust has had an excellent year in terms of its financial status and performance, principally through the donations from its members and affiliates.

During 2013/2014 this has enabled the Trust to achieve its aims and objectives. Of particular note, is its success in securing sufficient funds to deliver the Trees in Hard Landscapes, a guide for delivery publication.

In addition to the direct contributions from Trust members to facilitate TDAG’s activities, the Trust has maintained a positive cash position. The Trust’s bank account with the Co Operative for the trading period to 31st March 2014 stands at £33,766.11 in credit.

FUTURE DEVELOPMENTS
The Business Plan for 2014/2015 will focus on building on the achievements of this year. Many of the aims and objectives will continue to be developed, in line with The Articles of Association.

One of the main tasks during 2014 will be dissemination and promotion of the Trees in Hard Landscapes and the re-launch of Trees in the Townscape. This will be achieved by a series of seminars, conferences and CPD Events.

During 2014/2015 it is also proposed to enhance TDAG’s website and Social Networking capability. In addition, it is proposed to expand TDAG’s influence throughout the UK and other European Countries.
TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES
FOR THE PERIOD 27TH MARCH 2013 TO 31ST MARCH 2014

STATEMENT OF TRUSTEES RESPONSIBILITIES
The trustees (who are also the directors of Trees And Design Action Group Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

R. Martin Kelly
R M Kelly - Trustee

Date: 16 August 2014
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREES AND DESIGN ACTION GROUP TRUST

I report on the accounts for the period 27th March 2013 to 31st March 2014 set out on pages seven to ten.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Davis ACA, FCCA
George Hay & Company
Chartered Accountants
83 Cambridge Street
Pimlico
London
SW1V 4PS

Date: 16 August 2014
<table>
<thead>
<tr>
<th>INCOMING RESOURCES</th>
<th>Unrestricted fund £</th>
<th>Restricted fund £</th>
<th>Total funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voluntary income</td>
<td>10,000</td>
<td>23,750</td>
<td>33,750</td>
</tr>
<tr>
<td>Investment income</td>
<td>2</td>
<td>-</td>
<td>16</td>
</tr>
<tr>
<td>Total incoming resources</td>
<td>10,016</td>
<td>23,750</td>
<td>33,766</td>
</tr>
</tbody>
</table>

| RESOURCES EXPENDED                                      |                     |                   |               |
| Governance costs                                       | 2,010               | -                 | 2,010         |

| NET INCOMING RESOURCES                                  |                     |                   |               |
|                                                        | 8,006               | 23,750            | 31,756        |

| TOTAL FUNDS CARRIED FORWARD                             |                     |                   |               |
|                                                        | 8,006               | 23,750            | 31,756        |

The notes form part of these financial statements
# TREES AND DESIGN ACTION GROUP TRUST

## BALANCE SHEET
### AT 31ST MARCH 2014

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted fund £</th>
<th>Restricted fund £</th>
<th>Total funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank</td>
<td>10,016</td>
<td>23,750</td>
<td>33,766</td>
</tr>
<tr>
<td><strong>CREDITORS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>(2,010)</td>
<td>-</td>
<td>(2,010)</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8,006</td>
<td>23,750</td>
<td>31,756</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8,006</td>
<td>23,750</td>
<td>31,756</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8,006</td>
<td>23,750</td>
<td>31,756</td>
</tr>
<tr>
<td><strong>FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>8,006</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td>23,750</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>31,756</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st March 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31st March 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 16 August 2014 and were signed on its behalf by:

**R. Martin Kelly**

R M Kelly - Trustee

The notes form part of these financial statements

Page 8
1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

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

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

2. INVESTMENT INCOME

Deposit account interest

£
16

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st March 2014.

Trustees' expenses
There were no trustees' expenses paid for the period ended 31st March 2014.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses

£
2,010

5. MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Net movement in funds £</th>
<th>At 31/3/14 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>8,006</td>
<td>8,006</td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trees in hard landscapes</td>
<td>23,750</td>
<td>23,750</td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td>31,756</td>
<td>31,756</td>
</tr>
</tbody>
</table>
5. MOVEMENT IN FUNDS - continued

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

<table>
<thead>
<tr>
<th></th>
<th>Incoming resources £</th>
<th>Resources expended £</th>
<th>Movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>10,016</td>
<td>(2,010)</td>
<td>8,006</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>23,750</td>
<td></td>
<td>23,750</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>33,766</td>
<td>(2,010)</td>
<td>31,756</td>
</tr>
<tr>
<td>INCOMING RESOURCES</td>
<td>£</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voluntary income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>33,750</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposit account interest</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total incoming resources</td>
<td>33,766</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>RESOURCES EXPENDED</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance costs</td>
<td></td>
</tr>
<tr>
<td>Accountancy</td>
<td>2,010</td>
</tr>
<tr>
<td>Total resources expended</td>
<td>2,010</td>
</tr>
<tr>
<td>Net income</td>
<td>31,756</td>
</tr>
</tbody>
</table>

This page does not form part of the statutory financial statements