Trees And Design Action Group Trust

Unaudited Financial statements

Year end 31 March 2015
INDEX

Report of the Trustees' 1 - 3
Independent Examiner's Report 4
Statement of financial activities 5
Balance sheet 6
Notes to the financial statements 7 - 8
TREES AND DESIGN ACTION GROUP TRUST
REPORT OF THE TRUSTEES
YEAR END 31 MARCH 2015

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 year ended 31 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practices (SORP) ‘Accounting and Reporting by Charities’ issues in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees of the charity present their unaudited financial statements for the year ended 31 March 2015.

TRUSTEES
Dr M A Johnston
R M Kelly
K J Sacre
Sir Terry Farrell (appointed 20 December 2014)

REGISTERED OFFICE
118 Cambridge Street
London
SW1V 4QF

INDEPENDENT EXAMINER
Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

REGISTERED CHARITY NO. 1152960
REGISTERED COMPANY NO. 08464590 (England and Wales)

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.

There are currently four Trustees: Mr Keith Sacre, Dr Mark Johnston, Mr Martin Kelly (Chair) and Sir Terry Farrell who was appointed during the year. The Trustees have held 3 meetings/telephone conferences during the year which were held on 25th June, 17th October and 1st December 2014.

The Trust’s Bank Account is with the Co Operative Bank and the Trust’s Independent Examiner is Hazlewoods LLP.

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.

Appointment of Trustees
Trustees are appointed according to the Articles of Association and their selection is based on their professional standing.

Management
The ‘TDAG’ approach 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.

TDAG Regional Groups
Regional/local TDAG Groups are now well-established in the South-West and Midlands. The Trees and Design Action Group Trust is the overarching entity which sets out the objectives 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.
TREES AND DESIGN ACTION GROUP TRUST
REPORT OF THE TRUSTEES
YEAR END 31 MARCH 2015

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.

Significant Activities for 2014-15
The Trust has followed its Business Plan for 2014/2015.

Publications
Trees in Hard Landscapes: A Guide for Delivery was published in September 2014 and the main activities following this have been to undertake a series of workshops and CPD events throughout the UK.

Responses to Consultations
TDAG has responded to a number of consultations during the 2014-15 financial year.

TDAG support for other organisations
TDAG has provided guidance and input to other organisations such as the Green Infrastructure Partnership, The Place Alliance and the CIRIA revised SuDS Guidance.

TDAG has also had a place on the Construction Industry Council’s Green Panel.

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.

Activities planned for 2015-16
- Fund raising;
- Continuing key objective to empower those engaged with decisions, designs, delivery and aftercare through evidence based information and expertise to support collaborative working for trees in the built environment;
- Further dissemination of Trees in Hard Landscapes;
- Scoping for best practice guide on Trees, Planning and Development;
- Development of on-line case study library;
- Finalise research project on ‘What we know and don’t know about the physical benefits of urban trees’ and scope and develop ‘What we know and don’t know about the social and economic benefits of urban trees’ both to identify available research and identify gaps in research; and
- Continue to support conferences and seminars where TDAG expertise can make a positive contribution.

FINANCIAL REVIEW
The Trust has had a reasonable year in terms of its financial status and performance. Donations and sponsorship during the year have been sufficient to deliver Trees in Hard Landscapes as both a web-based pdf and hard copy and undertake dissemination.

The Trust has maintained a positive cash position. The Trust’s bank account with the Co- Operative for the trading period to 31st March 2015 stands at £4,417 (2014 - £33,766) in credit.

FUNDS
The funds held by the charity are detailed in note 5 to the accounts.
The law applicable to charities in England and Wales requires Trees and Design Action Group Trust to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements, Trees and Design Action Group Trust has:
- selected suitable accounting policies and applied them consistently
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepared the financial statements on the going concern basis

Trees and Design Action Group Trust is responsible for keeping records which 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 applicable regulations. It is also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities. As far as the trustees are aware, there is no relevant audit information of which the charity’s auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

ON BEHALF OF TREES AND DESIGN ACTION GROUP

R M Kelly - Trustee

[Signature]

14 December 2015

Date
INDEPENDENT EXAMINER’S REPORT
TO THE TRUSTEES OF THE TREES AND DESIGN ACTION GROUP TRUST
YEAR END 31 MARCH 2015

We have independently examined the charity’s financial statements of The Trees and Design Action Group Trust for the year ended 31 March 2015, which comprise the primary statements such as the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trustees of the charity, as a body, in accordance with section 154 of the Charities Act 2011. Our work has been undertaken so that we might state to the charity’s trustees those matters that we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for our work, for this report, or for the opinion anyone has formed.

Respective responsibilities of trustees and examiner

As explained more fully in the Trustees’ Responsibilities Statement set out on page 3, the charity’s trustees are responsible as managing trustees for the preparation of financial statements which give a true and fair view. 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 ourselves 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

Scope of the independent examination of the financial statements

Our 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 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

Opinion on financial statements

In connect with our 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 385 and 3867 of the Companies Act 2006; and to prepare account which accord with the accounting record, comply with the accounting requirements of Section 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 our opinion, attention should be drawn in order to enable a proper understanding of
the accounts to be reached.

[Signature]

Ryan Hancock FCUA
Hazlewoods LLP

Windsor House
Bayhill Road
Cheltenham
GL50 3AT

Date...14 December 2015
### TREES AND DESIGN ACTION GROUP TRUST
### STATEMENT OF FINANCIAL ACTIVITIES
### YEAR END 31 MARCH 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2015 £</th>
<th>Total 2014 £</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

#### INCOMING RESOURCES

Incoming resources from generated funds:
- Voluntary Income: £10,428
  - Restricted: £19,500
  - Total: £29,928
- Investment Income:
  - 2: £39
  - Total: £39

**TOTAL INCOMING RESOURCES:**
- Total: £10,467
- Restricted: £19,500
- Total: £29,967
- 2014: £33,766

#### RESOURCES EXPENDED

Charitable expenditure:
- Other charitable activities: £10,483
  - Restricted: £43,250
  - Total: £53,713
- Governance costs:
  - Total: £5,836
  - 2014: £2,010

**TOTAL RESOURCES EXPENDED:**
- Total: £16,299
- Restricted: £43,250
- Total: £59,549
- 2014: £2,010

#### NET MOVEMENT IN FUNDS
- Total: (£5,832)
- Restricted: (£23,750)
- Total: (£29,582)
- 2014: £31,756

Fund balances brought forward:
- Total: £8,006
- Restricted: £23,750
- Total: £31,756

**FUND BALANCES CARRIED FORWARD:**
- Total: £2,174
- Restricted: £2,174
- Total: £31,756

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5
TREES AND DESIGN ACTION GROUP TRUST
BALANCE SHEET AT 31 MARCH 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>2015 £</th>
<th>2015 £</th>
<th>2014 £</th>
<th>2014 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors 230</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand 4,417</td>
<td>4,647</td>
<td>33,766</td>
<td>33,766</td>
<td></td>
</tr>
<tr>
<td>CREDITORS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due in one year 4</td>
<td>(2,473)</td>
<td>(2,010)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL NET ASSETS</td>
<td>2,147</td>
<td></td>
<td>31,756</td>
<td></td>
</tr>
<tr>
<td>FUNDS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds 5</td>
<td>2,174</td>
<td>8,006</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds 5</td>
<td></td>
<td>23,750</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td>2,174</td>
<td></td>
<td>31,756</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 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31st March 2015 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 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 16.12.2015 and signed on their behalf by:

R M Kelly - Trustee
TREES AND DESIGN ACTION GROUP TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR END 31 MARCH 2015

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Trees and Design Action Group Trust financial statements.

Basis of preparation

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 attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Trees and Design Action Group Trust is exempt from Corporation Tax by reason of its charitable status to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Funding 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

<table>
<thead>
<tr>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Bank interest</td>
<td>39</td>
</tr>
</tbody>
</table>

3 TRUSTEES’ REMUNERATION AND BENEFITS

There were no trustees’ remuneration or other benefits for the period ended 31 March 2015.

Trustees’ expenses

There were no trustees’ expenses paid for the period ended 31 March 2015.
CREDITORS falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,413</td>
<td>2,010</td>
</tr>
</tbody>
</table>

MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 April 2014</th>
<th>Income 2014</th>
<th>Expenditure 2014</th>
<th>Balance at 31 March 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General funds</td>
<td>8,006</td>
<td>10,467</td>
<td>(16,299)</td>
<td>2,174</td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trees in hard landscapes</td>
<td>23,750</td>
<td>19,500</td>
<td>(43,250)</td>
<td>-</td>
</tr>
<tr>
<td>Total funds</td>
<td>29,582</td>
<td>29,967</td>
<td>(59,549)</td>
<td>2,174</td>
</tr>
</tbody>
</table>

CAPITAL COMMITMENTS

The Trustees had no capital commitments at the year end.