Trees and Design Action Group Trust

Unaudited Financial Statements

Year Ended 31 March 2017
# Trees and Design Action Group Trust

## Contents of the Financial Statements

**Year End 31 March 2017**

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</tr>
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TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2017

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 2017. The trustees have adopted the provisions of the Statement of Recommended Practices (SORP) ‘Accounting and Reporting by Charities’ issues in January 2015.

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 2017.

TRUSTEES
R M Kelly
K J Sacre
Sir T Farrell
G Adams

REGISTERED OFFICE
118 Cambridge Street
London
SW1V 4QF

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance 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, Mr Martin Kelly (Chair), Sir Terry Farrell and Mr George Adams.

The Trustees have held 4 meetings during the year which were held on 3rd May 2016, 19th September 2016, 27th January 2017 and 23rd March 2017.

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
The groups in the Midlands and South-West continued their work in line with the Trust’s objectives.
TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2017
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.

ACHIEVEMENT AND PERFORMANCE

Significant Activities for 2016-17
The Trust has followed its Business Plan for 2016/2017.

Publications
No new publications were published in 2016-17. Workshops and CPD events were held to promote ‘Trees in Hard Landscapes: A Guide for Delivery’.

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.

Other activities in 2016-17
Other activities and achievement in the year include:

- Developing online Case Study Library
- Partnering with University of Lancaster and Myerscough College on NERC fellowship to develop tree species selection guidance.
- Maintaining TDAG website and liaising on urban tree and related conferences with other organisations to encourage promotion as widely as possible.
- A lead member of the steering group for the third Trees, People and the Built Environment Urban Tree Research Conference (2017)

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.

FINANCIAL REVIEW

The Trust has maintained a positive cash position. The Trust’s bank account with the Co-Operative for the trading period to 31st March 2017 stands at £23,984 (2016 - £9,170) in credit.

PLANS FOR THE FUTURE

Activities planned for 2017

- Raising core funding for regular activities such as maintain and developing the website and liaising with other organisations etc.
- Development of the online case study library.
- Continue fund raising for the new document.
- Continuing to support conferences and seminars where TDAG expertise can make a positive contribution.

FUNDS

The funds held by the charity are detailed in note 7 to the accounts.

RESERVES POLICY

The charity does not maintain significant reserves as funds are made available for specific projects when required.
TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2017

GOING CONCERN

The charity relies on donations and sponsorship to support its charitable activities for which the Trustees would like to acknowledge and thank those parties for their continued support.

The Trustees have prepared budgets that they believe are prudent and only include donations and sponsorship which are certain. Cost savings measures have also been made and included in those budgets. Based on those budgets they anticipate that the charity will be able to meet obligations as they fall due for the next 12 months from approval of these financial statements.

RISK MANAGEMENT

The Board have, from time to time, discussed and assessed the major risks to which the company is exposed and considered the safeguards that have been and can be implemented to mitigate those risks. In accordance with the Statement of Recommended Practice for Charities the Directors annually review and update the formal risk assessment.

SMALL COMPANY EXEMPTIONS

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

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

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 charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- 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 charity will continue in operation;
- Observe the methods and principles in the Charities SORP; and
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF TREES AND DESIGN ACTION GROUP

R. Martin Kelly    R M Kelly - Trustee

29.11.2017    Date
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TREES AND DESIGN ACTION GROUP TRUST

YEAR END 31 MARCH 2017

I report on the financial statement of Trees and Design Action Group Trust for the year ended 31 March 2017, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

I have satisfied myself that the company 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 the 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 statement 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 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Ryan Hancock FCCA
Hazlewoods LLP

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date: 30 November 2017
TREES AND DESIGN ACTION GROUP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR END 31 MARCH 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>Restricted</th>
<th>Unrestricted</th>
<th>Total 2017</th>
<th>All Unrestricted 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>23,750</td>
<td>3,247</td>
<td>26,997</td>
<td>19,933</td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>TOTAL INCOME</td>
<td>2</td>
<td></td>
<td>23,750</td>
<td>19,935</td>
</tr>
<tr>
<td>EXPENDITURE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities:</td>
<td>-</td>
<td>5,937</td>
<td>5,937</td>
<td>17,585</td>
</tr>
<tr>
<td>TOTAL EXPENDITURE</td>
<td>3</td>
<td></td>
<td>5,937</td>
<td>17,585</td>
</tr>
<tr>
<td>NET MOVEMENT IN FUNDS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances brought forward</td>
<td>-</td>
<td>4,524</td>
<td>4,524</td>
<td>2,174</td>
</tr>
<tr>
<td>FUND BALANCES CARRIED FORWARD</td>
<td>7</td>
<td>23,750</td>
<td>1,834</td>
<td>25,584</td>
</tr>
</tbody>
</table>

Income derives wholly from continuing operations.

There are no recognised gains or losses in the above financial year other than those passing through the Statement of Financial Activities.
TREES AND DESIGN ACTION GROUP TRUST  
BALANCE SHEET AT 31 MARCH 2017  

**Notes**  

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>5</td>
<td>4,000</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>23,984</td>
</tr>
<tr>
<td></td>
<td></td>
<td>27,984</td>
</tr>
<tr>
<td>Creditors: Amounts falling due in one year</td>
<td>6</td>
<td>(2,400)</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>25,584</td>
</tr>
<tr>
<td><strong>THE FUNDS OF THE CHARITY:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td>7</td>
<td>23,750</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>7</td>
<td>1,834</td>
</tr>
<tr>
<td><strong>TOTAL CHARITY FUNDS</strong></td>
<td></td>
<td>25,584</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 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31st March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 applicable in the United Kingdom and the Republic of Ireland (effective January 2018).

The financial statements were approved by the Board of Trustees on 23rd November 2017 and signed on their behalf by:

R M Kelly - Trustee
TREES AND DESIGN ACTION GROUP TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

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 Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income

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.

Expenditure

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.

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.
TREES AND DESIGN ACTION GROUP TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

2 INCOME

<table>
<thead>
<tr>
<th>Donations for:</th>
<th>2017</th>
<th>2016</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Restricted</td>
<td>Unrestricted</td>
<td>Total</td>
<td>unrestricted</td>
</tr>
<tr>
<td>Seminars</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,652</td>
</tr>
<tr>
<td>Workshops</td>
<td>-</td>
<td>2,035</td>
<td>2,035</td>
<td>6,490</td>
</tr>
<tr>
<td>Publications</td>
<td>23,750</td>
<td>1,212</td>
<td>24,962</td>
<td>1,791</td>
</tr>
<tr>
<td></td>
<td>23,750</td>
<td>3,247</td>
<td>26,997</td>
<td>19,933</td>
</tr>
<tr>
<td>Investment Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Total income</td>
<td>23,750</td>
<td>3,247</td>
<td>26,997</td>
<td>19,935</td>
</tr>
</tbody>
</table>

3 EXPENDITURE

<table>
<thead>
<tr>
<th>EXPENDITURE</th>
<th>2017</th>
<th>2016</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Restricted</td>
<td>Unrestricted</td>
<td>Total</td>
<td>unrestricted</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seminars</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>9,347</td>
</tr>
<tr>
<td>Workshops</td>
<td>-</td>
<td>3,537</td>
<td>3,537</td>
<td>5,838</td>
</tr>
<tr>
<td>Publication</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Research</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Support costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountancy</td>
<td>-</td>
<td>2,400</td>
<td>2,400</td>
<td>2,400</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5,937</td>
<td>5,937</td>
<td>17,585</td>
</tr>
</tbody>
</table>

4 TRUSTEES’ REMUNERATION AND BENEFITS

There were no trustees’ remuneration or other benefits for the period ended 31 March 2017.

Trustees’ expenses

There were no trustees’ expenses paid for the period ended 31 March 2017.
TREES AND DESIGN ACTION GROUP TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

5 DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td>4,000</td>
<td></td>
</tr>
</tbody>
</table>

6 CREDITORS amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other creditors</td>
<td>2,400</td>
<td>4,646</td>
</tr>
</tbody>
</table>

7 MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 April 2016</th>
<th>Income</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General funds</td>
<td>4,524</td>
<td>3,247</td>
<td>5,937</td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trees, planning and development</td>
<td>-</td>
<td>23,750</td>
<td>-</td>
</tr>
<tr>
<td>Total funds</td>
<td>4,524</td>
<td>26,997</td>
<td>5,937</td>
</tr>
<tr>
<td></td>
<td>Balance at 31 March 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

The restricted funds raised are to develop the new TDAG guidance document: Trees, Planning and Development. This is guided by a steering group and it will be delivered in sections, the first part of which is due in April 2018. The programme is expected to be complete towards the end of 2018.

8 CAPITAL COMMITMENTS

The Trustees had no capital commitments at the year end.

9 CONTROL

The Charity is controlled by the Board of Trustees/Director.