

**ACTION FOR CONSERVATION**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

Edwards & Keeping

Chartered Accountants

# **ACTION FOR CONSERVATION**

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## **ACTION FOR CONSERVATION**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Trustees</b>	Dr Robert Macfarlane Mr Alex Mills Ms Helen Bourne (appointed 26 November 2019) Professor David Macdonald Dame Helen Ghosh Ms Serena Murdoch (appointed 26 November 2019) Ms Princess-Jou Emeanuwa Dr John Fanshawe Ms Aoife Bennett
<b>Senior Management Team</b>	Mr Hendrikus van Hensbergen, Chief Executive Officer Ms Laura Kravac, Programme Manager
<b>Principal Office</b>	15 Wytham Street Oxford OX1 4SU
<b>Charity Registration Number</b>	1157297
<b>Independent Examiner</b>	Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

# **ACTION FOR CONSERVATION**

## **TRUSTEES' REPORT**

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The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2020.

### **Objectives and activities**

#### ***Objects and aims***

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

Total incoming resources for the year were £286,918 (2019- £199,917) of which £51,440 (2019- £93,846) was subject to restriction. Expenditure for the year totalled £279,852 (2019- £178,322); £48,489 (2019- £3,835) was spent on restricted fund activities. Total funds at 31 March 2020 amounted to £157,923 (2019- £150,857), of this £8,951 (2019- £6,000) was subject to restriction.

The 2019 figures stated above are restated due to the transition from accounting on a Receipts and Payments basis to an Accruals basis.

#### ***Policy on reserves***

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves equivalent to at least three months of committed expenditure. At 31 March 2020 free reserves stood at £157,923. The remaining funds carried forward, most of which were received 6 months into the financial year, are committed to core cost expenditure in the first 6 months of the coming financial year. Whilst we intend to increase our reserves over the coming year as we grow, the Board is satisfied that with careful management of working capital this level of reserves is sufficient to enable the charity to continue in operation at present. No fund is in deficit.

# **ACTION FOR CONSERVATION**

## **TRUSTEES' REPORT**

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### **Structure, governance and management**

#### ***Nature of governing document***

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 22 June 2017. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

# ACTION FOR CONSERVATION

## TRUSTEES' REPORT

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### Chair's report

The annual report presents the trustees with an opportunity to reflect on all that we have achieved over the past year. From growing our programmes, to expanding our reach within the regions where we work, to further developing the efficacy of our interventions, we have seen considerable success this year. With this success and as we continue to deliver on our vital mission, the trustees have continued to work with the Chief Executive and staff team to provide guidance, leadership and maintain sound financial controls.

Our income has grown again this year, due to an increase in grants from trusts and foundations, as well as generous donations from individuals and income from schools undertaking the WildED Programme. Many of our donors were existing supporters who continue to champion our work, but we have also secured multi-year commitments from trusts and foundations which put us in a good position for the coming years.

We continue to be supported by the Swire Charitable Trust (£15,000), who made a contribution at the same level in FY18/19, as well as the Postcode Local Trust (£20,000). In FY19/20 we have seen an increase in contributions from Reta Lila Howard Foundation (£60,000) and the Esmée Fairbairn Foundation (£75,000); this is the first year of Esmée Fairbairn Foundation's five-year unrestricted grant totalling £500,000. We are excited to report that a number of new funders have decided to support our work including the OVO Foundation (£20,000), Banister Charitable Trust (£21,688), Ernest Kleinwort Charitable Trust (£5,000) and the Environmental Funders Network (£1,760). The Dulverton Trust awarded us an impactful grant of £105,000 over the next three years, and also supported us to take part in the Big Give Christmas Challenge, where they match-funded £10,000 that we raised through small individual donations. One of our Youth Ambassadors who received a scholarship, in part because of her work with us, was able to select a charity to support with a £250 donation, and very kindly chose to support Action for Conservation. We were also chosen to participate in Patagonia's 'Action Works' Black Friday event and raised £373 in donations from individuals which were matched by Patagonia. A private school in Essex participated in the WildED Programme and donated £1,994; this donation in turn allowed us to support other schools to take part in WildED.

All Action for Conservation trustees, with the exception of our youth trustees, make contributions to the charity's funds. We have grown our staff capacity and now have Programme Coordinators located in Bristol, Manchester and London, as well as our Programme Manager, Chief Executive and Finance & Grants Officer.

The past year has been an incredibly exciting time to be working with young people to create positive change for the environment. The implementation of our 'place-based' strategy is underway and already increasing our reach with young people living in the South East, South West and North West, reducing geographical barriers through the creation of opportunities for those living locally, and leading to the creation of new partnerships with local organisations. We are confident that this model is allowing us to reach more young people from Visible Minority Ethnic (VME) backgrounds too, as the percentage of VME camp applicants has increased from 26% in 2018 to 32% in 2019.

## **ACTION FOR CONSERVATION**

### **TRUSTEES' REPORT**

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Over the past 12 months we have engaged 1,169 students directly and 4,584 indirectly through the WildED school workshop programme. We have delivered workshops in 41 schools around London, Bristol, Cardiff, Liverpool and Manchester. Following workshops, 81% of students had a better understanding of what conservation is and its importance, 76% had more knowledge of environmental issues and solutions and 79% said they now considered their behaviour and impact on the environment. 135 student-led projects and campaigns have demonstrated environmental knowledge, 131 demonstrated key skills attainment, and 70 displayed measurable change for people or wildlife. We have delivered three Residential Conservation Camps in UK National Parks, immersing 37 young people in five days of hands-on nature activities. Following camp, 89% of participants showed increases in their understanding of conservation, 92% felt more aware of global environmental issues, 81% felt more knowledgeable about environmental issues and solutions for tackling them and 73% were more motivated to pursue a career in conservation. Our Ambassador Programme of mentoring and support has seen 74% attendance at reunion events in the past 12 months, which have included a wildlife film-making workshop and an exclusive tour of the Lush factory to learn about the production of environmentally-friendly cosmetics. Ambassadors have undertaken an impressive 380 actions overall, with 337 demonstrating environmental knowledge, 313 demonstrating key skills attainment and 253 showing measurable change for people or wildlife. Seven Alumni have progressed to influential youth positions in the environmental sector and constantly impress us with their motivation and drive to create positive change for nature.

As part of our efforts to bring about systemic change in the wider environmental sector and Government, in July 2019 we launched a ground-breaking youth-led nature restoration initiative, the Penpont Project, on a 2,000 acre upland estate in the Brecon Beacons National Park. As the largest project of its kind in the world, we aim for the Penpont Project to pioneer a new model of decision making that gives young people more meaningful opportunities to drive change and have a voice in shaping their future. The project is led by a Youth Leadership Group composed of 20 young people aged 14-18 from across the UK who have graduated from AFC's Ambassador Programme, who are working in close partnership with the landowners and tenant farmers on the estate to deliver our vision: "To create a global gold-standard for collaborative youth-led nature restoration and regenerative agriculture that can influence Government, NGOs and land managers across the UK and beyond, and catalyse a movement of young people empowered to protect the natural world." Through the Penpont Project we will implement a nature restoration scheme that aligns more closely with a land sharing philosophy; to reimagine our agricultural landscapes as places where people and wildlife co-inhabit on nature's terms. Through regenerative agricultural practices and sensitive woodland management, operating alongside habitat restoration and other conservation measures, we hope to embed this philosophy whilst restoring natural processes and biodiversity to the land and water. Coordinated by the Penpont Project Manager, the Youth Leadership Group and project partners have had a busy year conducting baseline biodiversity surveys at the site with local school children and ecologists, holding a stakeholder summit weekend where they shared knowledge and learnings with experts from the wider environmental sector, finalising the Memorandum of Understanding that outlined the aims, roles, responsibilities and values of the Penpont Project partnership, and defining their restoration framework. As we move into the second year of the project they are looking forward to undertaking further habitat and species surveys and beginning restoration efforts.

The trustee board continues to value the extraordinary input from our three Youth Trustees who are serving rotating two year terms. We are continuing to develop our board structure to give them as much voice in the running of the organisation as possible and developing a recruitment structure to ensure substantial overlap between outgoing and incoming Youth Trustees. As we adapt to the changing circumstances surrounding Covid-19 in 2020 it is likely that we will need to adapt our programmes and delivery to suit a more remote working style, whilst endeavouring to remain impactful and relevant in the face of a global pandemic. The unprecedented events of recent months have resulted in a clear need for a digital engagement programme to enable young people to lead environmental actions from home, and so we will be focusing our efforts on this, alongside our existing programmes, in the coming year.

The board is confident that in the year ahead our staff team will continue to grow our impact through delivering outstanding programmes that inspire and empower young people to take action for nature and that exemplify our core values of Diversity, Wonder, Hope, Action and Change.

**Professor David Macdonald CBE, FRSE (Chair)**

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# ACTION FOR CONSERVATION

## TRUSTEES' REPORT

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### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 27 January 2021 and signed on its behalf by:

.....  
Mr Alex Mills  
Trustee



## **ACTION FOR CONSERVATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION FOR CONSERVATION**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 8 to 16.

#### **Respective responsibilities of trustees and examiner**

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

I report in respect of my examination of the Action for Conservation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

Since Action for Conservation'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 both the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants, which are both listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Action for Conservation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

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 accounts to be reached.

S J Hough FCA FCCA  
Edwards & Keeping  
Chartered Accountants

Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

27 January 2021

## ACTION FOR CONSERVATION

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

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		Unrestricted funds £	Restricted funds £	Total 2020 £	(As restated) Total 2019 £
	Note				
<b>Income and Endowments from:</b>					
Donations and legacies	2	232,781	51,440	284,221	199,849
Charitable activities	3	1,934	-	1,934	-
Investment income	4	763	-	763	68
Total income		<u>235,478</u>	<u>51,440</u>	<u>286,918</u>	<u>199,917</u>
<b>Expenditure on:</b>					
Raising funds	5	(90)	-	(90)	(653)
Charitable activities	6	<u>(231,273)</u>	<u>(48,489)</u>	<u>(279,762)</u>	<u>(177,669)</u>
Total expenditure		<u>(231,363)</u>	<u>(48,489)</u>	<u>(279,852)</u>	<u>(178,322)</u>
Net movement in funds		4,115	2,951	7,066	21,595
<b>Reconciliation of funds</b>					
Total funds brought forward (restated)		<u>144,857</u>	<u>6,000</u>	<u>150,857</u>	<u>129,262</u>
Total funds carried forward	14	<u>148,972</u>	<u>8,951</u>	<u>157,923</u>	<u>150,857</u>

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All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 14.

## ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)  
BALANCE SHEET AS AT 31 MARCH 2020

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		2020		(As restated) 2019	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		4,810		3,614
<b>Current assets</b>					
Debtors	12	3,716		2,888	
Cash at bank and in hand		<u>157,413</u>		<u>150,811</u>	
		161,129		153,699	
<b>Creditors: Amounts falling due within one year</b>	13	<u>(8,016)</u>		<u>(6,456)</u>	
<b>Net current assets</b>			<u>153,113</u>		<u>147,243</u>
<b>Net assets</b>			<u>157,923</u>		<u>150,857</u>
<b>Funds of the charity:</b>					
<b>Restricted funds</b>		8,951		6,000	
<b>Unrestricted income funds</b>					
Unrestricted funds		<u>148,972</u>		<u>144,857</u>	
<b>Total funds</b>	14		<u>157,923</u>		<u>150,857</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 27 January 2021 and signed on their behalf by:

Mr Alex Mills  
Trustee

# **ACTION FOR CONSERVATION**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

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### **1 Accounting policies**

#### **Statement of compliance**

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.

#### **Basis of preparation**

Action for Conservation 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 notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have considered the consequences of COVID-19 and have determined that it does not create a material uncertainty that casts significant doubt upon the charity's ability to continue as a going concern.

#### **Restatement of comparative amounts**

The 2019 accounts were originally prepared under the Receipts and Payments basis. As the 2020 accounts have been prepared under the Accruals basis the comparative results have been restated.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## **ACTION FOR CONSERVATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

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#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at costs, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	20% Reducing balance

#### **Trade debtors**

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## ACTION FOR CONSERVATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations and legacies

	Unrestricted funds			(As restated)
	General	Restricted	Total	Total
	£	funds	2020	2019
		£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	217,188	51,440	268,628	181,039
Donations from individuals	13,355	-	13,355	18,810
Gift aid reclaimed	2,238	-	2,238	-
	<u>232,781</u>	<u>51,440</u>	<u>284,221</u>	<u>199,849</u>

#### 3 Income from charitable activities

	Unrestricted funds	
	General	Total
	£	2020
		£
Workshop fees received	<u>1,934</u>	<u>1,934</u>

#### 4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>763</u>	<u>763</u>	<u>68</u>

## ACTION FOR CONSERVATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

#### 5 Expenditure on raising funds

	Unrestricted funds		(As restated)
	General £	Total 2020 £	Total 2019 £
Fundraising costs	61	61	617
Bank charges	29	29	36
	<u>90</u>	<u>90</u>	<u>653</u>

#### 6 Expenditure on charitable activities

	Unrestricted funds			(As restated)
	General £	Restricted funds £	Total 2020 £	Total 2019 £
Event costs				
Venue hire	7,027	3,258	10,285	7,496
Food and drink	2,989	1,262	4,251	1,246
Clothing/ prizes	1,681	1,878	3,559	1,956
Wages and salaries				
Wages and salaries	148,451	20,000	168,451	111,572
Employers National Insurance	15,705	-	15,705	10,650
Pensions	3,887	-	3,887	1,714
Consultancy fees	4,911	5,508	10,419	1,104
Project marketing and promotion	-	3,130	3,130	-
Insurance	996	-	996	243
Telephone	1,440	-	1,440	1,069
Office rent	14,333	-	14,333	6,602
Office expenses	1,624	406	2,030	1,891
Printing, postage and stationery	1,263	2,260	3,523	2,988
Sundry expenses	146	-	146	3
Subscriptions	1,383	-	1,383	898
Travel and subsistence	18,344	10,787	29,131	24,130
Legal and professional fees	2,222	-	2,222	1,655
Independent examination fees	1,500	-	1,500	-
Staff training and conference fees	2,168	-	2,168	1,548
Depreciation	1,203	-	1,203	904
	<u>231,273</u>	<u>48,489</u>	<u>279,762</u>	<u>177,669</u>

## ACTION FOR CONSERVATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	As restated 2019 £
Depreciation of fixed assets	<u>1,203</u>	<u>904</u>

#### 8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

**Dr Robert Macfarlane**

£233 (2019: £109) of expenses were reimbursed to Dr Robert Macfarlane during the year.

**Mr Alex Mills**

£50 (2019: £Nil) of expenses were reimbursed to Mr Alex Mills during the year.

Travel expenses were reimbursed

**Professor David Macdonald**

£Nil (2019: £50) of expenses were reimbursed to Professor David Macdonald during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

2020 No	2019 No
<u>6</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.



## ACTION FOR CONSERVATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 11 Tangible fixed assets

	Office equipment £	Total £
<b>Cost</b>		
At 1 April 2019 (restated)	4,689	4,689
Additions	<u>2,398</u>	<u>2,398</u>
At 31 March 2020	<u>7,087</u>	<u>7,087</u>
<b>Depreciation</b>		
At 1 April 2019 (restated)	1,075	1,075
Charge for the year	<u>1,202</u>	<u>1,202</u>
At 31 March 2020	<u>2,277</u>	<u>2,277</u>
<b>Net book value</b>		
At 31 March 2020	<u>4,810</u>	<u>4,810</u>
At 31 March 2019 (restated)	<u>3,614</u>	<u>3,614</u>

#### 12 Debtors

	2020 £	(As restated) 2019 £
Trade debtors	-	400
Prepayments	3,548	2,488
Accrued income	<u>168</u>	<u>-</u>
	<u>3,716</u>	<u>2,888</u>

#### 13 Creditors: amounts falling due within one year

	2020 £	(As restated) 2019 £
Other taxation and social security	5,015	3,833
Other creditors	837	2,623
Accruals	<u>2,164</u>	<u>-</u>
	<u>8,016</u>	<u>6,456</u>

## ACTION FOR CONSERVATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

#### 14 Funds

	Balance at 1 April 2019 (restated) £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General	(144,857)	(235,478)	231,363	(148,972)
<b>Restricted funds</b>	<u>(6,000)</u>	<u>(51,440)</u>	<u>48,489</u>	<u>(8,951)</u>
<b>Total funds</b>	<u>(150,857)</u>	<u>(286,918)</u>	<u>279,852</u>	<u>(157,923)</u>
	Balance at 1 April 2018 (restated) £	Incoming resources £	Resources expended £	Balance at 31 March 2019 (restated) £
<b>Unrestricted funds</b>				
General	(83,434)	(106,071)	44,648	(144,857)
<b>Restricted funds</b>	<u>(45,828)</u>	<u>(93,846)</u>	<u>133,674</u>	<u>(6,000)</u>
<b>Total funds</b>	<u>(129,262)</u>	<u>(199,917)</u>	<u>178,322</u>	<u>(150,857)</u>

The restricted funds at the 31 March 2020, breaks down as £8,411 for WildEd and £540 for Penport (2019: £6,000)

#### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	4,810	-	4,810
Current assets	152,178	8,951	161,129
Current liabilities	<u>(8,016)</u>	<u>-</u>	<u>(8,016)</u>
Total net assets	<u>148,972</u>	<u>8,951</u>	<u>157,923</u>

#### 16 Related party transactions

There were no related party transactions in the year.