Charity Number: SC038374 Company number: SC275097

The Community Woodlands Association

Directors' Report and Financial Statements

Year ended 31 March 2023

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Report of the Directors for the year ended 31 March 2023

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023.

Legal and Administrative Information

Charity name The Community Woodlands Association

Charity number SC038374

Company number SC275097

Registered Office Old Poltalloch

Kilmartin Lochgilphead PA31 8RQ

Operational address Staff work from home in various locations throughout Scotland

Directors T Cooper (retired 17 November 2022)

F Corcoran (retired 30 September 2022)

M Foxley S House

A Lawrence (retired 30 September 2022)

A Maclennan

N Marshall (appointed 30 September 2022) W McGhee (appointed 30 September 2022)

P Noble (retired 30 September 2022)

W Ross L Schofield

A Williams (appointed 17 November 2022)

Company Secretary G Gray Stephens

Accountants T P Wright

Chartered Accountant 396 Elphin, By Lairg Sutherland, IV27 4HH

Bankers The Co-operative Bank plc

1 Balloon Street Manchester, M60 4EP

Report of the Directors for the year ended 31 March 2023

Structure, governance and management

The Community Woodlands Association is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association incorporated on 25th October 2004, and is registered as a charity with the Office of the Scottish Charity Regulator. In the event of the company being wound up, members are required to contribute a sum not exceeding £1.00p.

The management of the company is the responsibility of the trustees (referred to in this report and the financial statements as the directors) who are elected and co opted under the terms of the Memorandum and Articles of Association. New directors are elected annually at the AGM by vote in person or by proxy.

The company is a membership organisation and the members are responsible for electing the Board of Directors which meets on a regular basis to consider the strategic decisions. The implementation is then delegated to employees.

Aims, Objectives and Activities

The company's objects are:

- 1) The advancement of community development through the provision of support and assistance to voluntary organisations and social enterprises engaged in land and woodland management, by encouraging the involvement of individuals in such organisations, and by representing and promoting such organisations and raising public awareness of the benefits they provide.
- 2) The relief of poverty through the provision of skills training.
- 3) The advancement of education by promoting, commissioning and delivering learning and research relating to community development or land and woodland management.
- 4) The advancement of environmental protection and the promotion of sustainable development by encouraging and supporting best practice for land and woodland management in Scotland for the benefit of the natural heritage and the general public.

The association has developed a comprehensive information support service for existing and aspiring groups. During the year, monthly e-bulletins and e-newsletters are issued which highlight new initiatives, relevant policy information and forthcoming events.

Achievements and Performance

In summary (more detail follows!): a challenging year that saw the pandemic officially end and the trend toward in-person activity continue. Virtual meetings continue to reign supreme; there are undoubtedly advantages to a meeting without travel. Some things are best face to face though and the conference in September demonstrated that. The continuing Scottish Government commitment to Community Wealth Building and building a wellbeing economy in addition to enhanced focus on the twin climate and biodiversity crises brings attention to Community Woodland Groups. For CWA a year of staff change with long standing Chief Executive Officer Jon Hollingdale and Development Officer Joanna Rodgers deciding the time was right to step away from the organisation.

Report of the Directors for the year ended 31 March 2023

Achievements and Performance (continued)

Support for groups

CWA is very grateful for continued support from Scottish Forestry which enables provision of a support and advisory service for new and existing community groups. Advice and support over the year has included acquisition processes, management and development of woodlands for community benefit and technical forestry topics. Along with the core funding from Scottish Forestry project funding, membership fees and consultancy income allow us to support our members.

The suite of information notes has continued to grow and we delivered a range of online training events throughout the year. Our monthly ebulletin and quarterly newsletter go directly to a mailing list of just under 500 and no doubt are forwarded to many more. Our social media accounts are active with an aggregate following of around 6,000. During the year we created a Facebook group specifically for younger people involved in the community woodland movement intending to do our best to encourage diversity of ages among people actively involved. This group whilst small continues to be active and grow.

During the year we received and dealt with 101 queries from existing or prospective groups across a massive range of topics some relatively straight forward to respond to, others more complicated and time consuming. Queries are recorded under 5 categories acquisition (16 queries), social benefits from woodlands (14), business development/social enterprise (15), capacity and governance (21) and finally woodland management and planning. This last category generated just over a third of queries (35) and included advice on mapping, woodland restructuring, invasive non-native species and management of contractors amongst other subjects. In addition, but not included above we receive a small number of queries from organisations or individuals in England seeking support that we deal with by signposting to relevant organisations south of the border.

Events

The annual CWA conference took place at Birnam Arts on Friday 30th September and Saturday 1st October. Face to face for the duration for the first time since the pandemic 60 delegates attended representing 25 community groups, 10 other organisations and some individual members. 6 additional representatives registered but were unable to attend due to illness.

A recorded address from Mairi McAllan MSP, Minister for Environment and Land Reform opened the event followed by speakers from the Green Action Trust and The Enchanted Forest. Workshop topics included Natural Capital Markets, Governance & Fundraising and the CWA AGM was followed the dinner and a ceilidh dance which closed Day 1. Day 2 morning was taken up with presentations from member groups with Glengarry Community Woodlands, West Stormont Woodland Group and Carsphairn Community Woodland describing developments with their projects. Lunch followed an interactive workshop on partnership working and community wealth building. And after lunch, site visits to Alyth Hill Users Group, Dronley Community Woodland and the Highland Perthshire Community Land Trust site at Dun Collich took delegates away from Birnam.

Presentations from the conference are available on the CWA youtube channel, <u>here</u>.

We also delivered a number of online events including A beginners guide to trees and carbon, an introduction to myForest mapping software and an event on citizen science in community woodlands. Recordings of these events are also available on our youtube channel through the above link.

Report of the Directors for the year ended 31 March 2023

Achievements and Performance (continued)

Pockets & Prospects

CWA continues to manage the Pockets and Prospects grant scheme: Scottish Government funds which allows for micro-grants to community group members. This year 8 small grants were awarded which were targeted at reaching new audiences and supported tree planting at Dingwall, delivery of the John Muir Award to a newly engaged school on the Southside of Glasgow, creation of outdoor growing areas at Beechbrae and support for a Tree Warden scheme in Fife looking to attract involvement from people not previously engaged. Other supported projects were at Applecross, Cormonachan, Raasay and West Calder. We are grateful to the Scottish Community Alliance who facilitate this grant scheme.

Native Woodlands Project

With grateful thanks to funders Scottish Forestry Trust, The Pebble Trust and Future Woodlands, CWA delivered a six-month project to articulate and promote the Economic and Social Benefits of Native Woodlands to communities. Four CWA member groups, Friends of Glenan Wood, Knoydart Forest Trust, Cormonachan Community Woodlands and Arkaig Forest, Trust contributed to the project which resulted in four short films and a case study for each woodland. In addition, a more technical report was also produced.

The outputs of the project are available on the project pages on the CWA website, here and will be used to promote and support the CWA belief that communities are capable, competent managers of woodlands that deliver their own self-determined benefits. It is clear even from just this small sample of 4 woodlands that there is considerable diversity in the woodlands that communities manage, with benefits as diverse as the woodlands themselves.

As well as the funders grateful thanks go to Diane Oliver and Diane Campbell who completed the 6-month project as a job share and went above and beyond to produce really valuable case studies, films and report.

Membership and staffing

We were pleased to welcome 10 new members through the year, 4 groups and 6 individuals. CWA membership is currently 164 groups, 60 individuals and one of the groups is itself an umbrella organisation representing another 30 groups.

Staffing underwent significant change through the year. After 15 years in post CEO Jon Hollingdale stepped down in April and after offering some extended and gratefully received support to his successors left the organisation toward the end of the year. Also regrettably, toward the end of the year and after a little over 3 years in post Development Officer Joanne Rodgers decided the time was right to move on. We wish both well.

Willie McGhee stood in as interim CEO for a short period during which the CEO post and job description was slightly changed with the new post of Director filled by Andy Rockall on September 1st. Andy comes to CWA with a wealth of experience in the third sector as staff and volunteer including time on the board of various organisations and 12 years working for Scottish Natural Heritage. Following the AGM during conference at the end of September Willie took up the post of Chair.

Piers Voysey remains as the Senior Woodland Officer providing technical advice on forestry and also supporting members across a wide range of topics.

Report of the Directors for the year ended 31 March 2023

Achievements and Performance (continued)

Policy

CWA works at policy level asserting that communities are competent capable manages of land and woodland delivering their own self-determined benefits. We are a named delivery partner in the National Forestry Strategy Implementation Plan with a role in delivering a framework to maximise community benefits from forestry and woodland. We sit on the Rural Operational Development Committee inputting to the Scottish Rural Development Programme and we seek out opportunities to promote the strengths and benefits of community leadership in land and woodland management.

One element of our policy work is preparing responses to consultations relevant to community woodlands. Responses are circulated to members and posted on our website, this year we responded to consultations on Land Reform, National Planning Framework 4, the Land Rights and Responsibilities Statement and the Forest & Land Scotland communities strategy.

Future plans

CWA is a membership organisation; we exist to support members and work to connect communities with their land and woodland. With a new Director and new Chair we are looking to prepare a development plan for the organisation, our aspiration is to increase our own capacity so that we may in turn provide more support to members and enable more community benefits to be delivered more widely. A membership survey was carried out in the last year to inform this work.

In the short term we will be recruiting a new post of Communications and Administration officer, restructuring the post that Jo left. And we are also fortunate to have received a little extra funding from Scottish Forestry for a yearlong half time post. This extra capacity will allow us to increase our support to members, organise a small number of exchanges and we will also look to establish a mentor scheme specific to the needs of community woodland groups. The idea of a mentor scheme has been around for some time but the impetus to develop it as a priority came from the member survey which showed the biggest issue member groups face is capacity. We're not expecting the mentors will directly increase capacity for groups, but they might show shortcuts to getting things done.

We will continue to work in the policy area and at the time of writing are working on responses to the consultation on amendments to the Forestry Grant Scheme which has been vital to community woodland groups for many years and separately a consultation on Community Wealth Building which as a direction of travel from Scottish Government has potential to radically reshape the economy with community at the centre and is therefore vital to our work.

We expect to deliver a range of one training events and our conference will take place in the Autumn. It was good to hold conference as a physical face to face meeting last year and we look forward to doing that again.

Financial review

The results for the year are set out in the following financial statements.

Substantial unrestricted reserves are necessary for management of cash flow and the charity continues to endeavour to attain a level of reserves that would permit six months' expenditure to be met.

Report of the Directors for the year ended 31 March 2023

Directors' responsibilities in relation to the financial statements

Company law requires the Directors to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and its surplus or deficit for the financial year. In doing so the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make sound 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 business

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Date: 29 September 2023

This report was approved by the Board and signed on its behalf by

W McGhee Chair of Board of Directors

Report of the Independent Examiners to the Trustees for the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

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

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

- 1. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Name T P Wright

Qualification Chartered accountant

Address 396 Elphin, By Lairg, IV27 4HH

Date 29 September 2023

Statement of financial activities

Year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Notes	Fullus £	fullus	2023 £	2022 £
Income and endowments from:	Notes	L	L	L	L
Donations and legacies		10,383	_	10,383	4,364
Charitable activities		10,383	78,019	78,019	42,965
Other trading activities		13,852	78,013	13,852	21,870
Investment income		13,832	_	13,832	21,870
investment income					
Total incoming resources	2	24,235	78,019	102,254	69,199
Resources expended:					
Charitable activities		1,685	106,199	107,884	69,568
Total resources expended	3	1,685	106,199	107,884	69,568
Net incoming/outgoing resources					
before transfers		22,550	(28,180)	(5,630)	(369)
Transfers	11	(28,180)	28,180	-	-
Net movement in funds after transfers		(5,630)	-	(5,630)	(369)
Total funds brought forward	10	54,027	-	54,027	54,396
Total funds carried forward	10	48,397		48,397	54,027

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements.

Balance sheet

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible assets	6		1,094		1,026
Investments	7		100		100
			1,194		1,126
Current assets					
Debtors	8	8,212		6,079	
Cash at bank and in hand	_	40,390		50,374	
		48,602		56,453	
Creditors: falling due within one year	9	1,399		2,517	
Net Current Assets			47,203		53,936
Total Net Assets			48,397		55,062
Represented by:					
Restricted income funds Unrestricted income funds			- 48,397		- 54,027
Total funds	10		48,397		54,027

The directors are satisfied that the company is entitled to exemption under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure 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 accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and signed on its behalf on 29 September 2023

L Schofield

Director and Treasurer

Company registration number SC275097

Notes to the financial statements

Year ended 31 March 2023

1 Accounting policies

Basis of accounting

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 (FRS102) (effective 1 January 2015) - Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

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

Donations

Donations received are recorded at the time the charity becomes entitled to the resource.

Membership fees

Membership fees received are recorded at the time of receipt.

Grants

Grants received are included in incoming resources when they are receivable, except when conditions attached to such grants have not yet been fulfilled, when the income is deferred. Grants of a capital nature are treated as a restricted fund and released to the unrestricted funds over the life of the asset.

Expenditure

Expenditure is included on the accruals basis and recognised when there is a legal or constructive obligation to pay.

Fund accounting

Restricted funds: funds held which are resticted for use for specific purposes.

Unrestricted funds: funds which the trustees are free to use, in accordance with the charitable objects.

Designated funds: funds which the trustees set aside for a specific purpose.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 20% per annum straight line
Office equipment fittings etc - 20% per annum straight line

Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable, in accordance with the rules of the scheme.

Taxation

The Association is a charity for tax purposes and relief given under S.505 Income and Corporation Taxes Act 1988.

Notes to the financial statements

Year ended 31 March 2023

2 Incoming resources

incoming resources				
	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Donations and legacies				
Donations	6,600	-	6,600	659
Membership fees	3,783	-	3,783	3,705
	10,383		10,383	4,364
Charitable activities				
Community Woodland advice and support service	-	40,000	40,000	35,000
CWA Conference 2021	-	-	-	1,965
CWA Conference 2022	-	7,595	7,595	-
Pebble Trust internship grant	-	-	-	6,000
Native Woods Project	-	22,424	22,424	-
Pockets and Prospects Project	-	8,000	8,000	-
	-	78,019	78,019	42,965
		Note 12		
Other trading activities				
Income from non-grant projects	13,852	-	13,852	21,870
Miscellaneous income			<u>-</u>	-
	13,852		13,852	21,870
Total income	24,235	78,019	102,254	69,199

Notes to the financial statements

Year ended 31 March 2023

3 Resources expended

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Wages and salaries	-	63,125	63,125	58,554
Employer's national insurance	-	-	-	100
Pension costs	-	3,222	3,222	2,903
Retirement award	500	-	500	-
Interim CEO costs	-	7,000	7,000	-
Conference and event costs	-	8,926	8,926	2,978
Film-making	-	3,855	3,855	-
Payments to groups		11,200	11,200	-
Travel and subsistence	-	2,964	2,964	833
Consultancy	-	1,320	1,320	-
Depreciation	410	-	410	386
Office administration and supplies	-	931	931	903
Insurance	-	1,773	1,773	1,602
Computer/software costs	-	227	227	-
Training costs	-	-	-	315
Recruitment costs		932	932	-
Sundry expenses	-	336	336	244
Accountancy fees	775	-	775	750
Directors' meeting and travel expenses	-	388	388	
Total expenditure	1,685	106,199	107,884	69,568

4 Staff costs and emoluments

	2023	2022
	£	£
Magaza and salavias	C2 12F	E0 EE4
Wages and salaries	63,125	58,554
Employer's national insurance	-	100
Pension costs	3,222	2,903
	66,347	61,557

Particulars of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Staff	2	2

No employee received emoluments of more than £60,000 in the year (2022 - Nil).

5 Directors remuneration and expenses

None of the directors (or any persons connected with them) received any remuneration during the year (2022 - nil). Total directors' and meeting expenses amounting to £388 were paid (2022 - £0).

Notes to the financial statements

Year ended 31 March 2023

6	Tan	gible	fixed	assets
U	Ian	gibic	IIACU	assets

6	Tangible fixed assets		Office	
		Plant and	equipment	
		machinery	fittings etc	Total
		£	£	£
	Cost			
	At 1 April 2022	248	2,230	2,478
	Additions	-	478	478
	At 31 March 2023	248	2,708	2,956
	Depreciation			
	At 1 April 2022	246	1,206	1,452
	Charge for year	-	410	410
	At 31 March 2023	246	1,616	1,862
	Net Book Value			
	At 31 March 2023	2	1,092	1,094
	At 31 March 2022	2	1,024	1,026
7	Investments			
	Unlisted investments (unrestricted fund)			
			2023	2022
	Historic cost and market value		£	£
	At 1 April		100	100
	At 31 March		100	100
	The investment comprises a 100% shareholding in Community Woodl	and Enterprise	CIC, a communi	ty interest

company established as a trading subsidiary of the Community Woodlands Association. The company did not trade during the year.

2022

2023

8 Debtors: falling due within one year

		£	£
	Sundry debtors and prepayments	8,212	6,079
9	Creditors: falling due within one year	2023 £	2022 £
	Sundry creditors and accruals	1,399	2,517

Notes to the financial statements

Year ended 31 March 2023

10 Reserves

Reserves					
	At 01/04/22		Expenditure		At 31/03/23
	£	£	£	£	£
Restricted funds					
Community Woodland advice and support	t -	40,000	(66,942)	26,942	-
CWA Conference 2022	-	7,595	(8,926)	1,331	-
Native Woods Project	-	22,424	(23,131)	707	-
Pockets and Prospects Project		8,000	(7,200)	(800)	
		78,019	(106,199)	28,180	
Unrestricted funds					
Accumulated unrestricted fund	54,027	24,235	(1,685)	(28,180)	48,397
	54,027	24,235	(1,685)	(28,180)	48,397
Total reserves	54,027	102,254	(107,884)		48,397
Represented by:					
		Unrestricted	Restricted	Total	Total
		Funds	Funds	2023	2022
		£	£	£	£
Fixed assets		1,094	-	1,094	1,026
Investments		100	-	100	100
Current assets		48,602	-	48,602	55,418
Creditors: falling due within one year		(1,399)		(1,399)	(2,517)
Total funds		48,397		48,397	54,027

11 Transfers

Surpluses, derived from CWA management charges allowed within the projects, are transferred to unrestricted funds as they arise; any deficits, being project overspends, are treated in the same manner.

Notes to the financial statements

Year ended 31 March 2023

12 Analysis of Restricted Funds income received, by project and funder

The charity is grateful to acknowledge income received from its supporters as follows:	Income in year	Fund balance
Community Woodland advice and support service	£	£
Funding is received from Scottish Forestry to enable CWA to provide an advice and support service for new and existing community woodland groups; supporting Scottish Government policies on community empowerment and land reform and		
delivering a number of Scotland's Forestry Strategy 2019-2029 priority actions.	40,000	
CWA Conference 2022		
Two days at Birnam with presentations, workshops and site visits. Funding kindly received from Scottish Forestry, Green Action Trust and delegate fees. HIE contributed to the event by supporting the costs of delegates from the HIE area to		
attend the conference.	7,595	
Native Woods Project		
A 6 month project with one staff post to articulate and celebrate the economic and social benefits of community ownership and management of native woodlands. Funding kindly offered by the Scottish Forestry Trust, The Pebble Trust and Future		
Woodlands.	22,424	
Pockets and Prospects Project		
A micro-grant scheme accessible to CWA member organisations with funding coming from the Scottish Community Alliance.	8,000	_
	_	
Total	78,019	-

13 Ultimate controlling party

The Community Woodlands Association is a company limited by guarantee. The liability of members is limited and is not to exceed £1. The ultimate controlling party is therefore considered to be the board of trustees.