

*Charity Number: SC038374*  
*Company number: SC275097*

# **The Community Woodlands Association**

Directors' Report and Financial Statements

*Year ended 31 March 2019*

# The Community Woodlands Association

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# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2019

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2019.

### 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** Steading Cottage  
Craigfield Farm  
Kintessack, Forres  
IV36 2SP

**Directors** R Borruso  
T Cooper  
F Corcoran  
I Hepburn (retired 14 October 2018)  
S House  
A Lawrence  
P Noble  
J Rosegrant  
W Ross  
L Schofield

**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

# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2019

### 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 25<sup>th</sup> 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

The year to March 2019 saw significant change for forestry in Scotland and a number of positive developments for CWA and the community woodland sector. There are also some longer term challenges as a result of the EU referendum, which has created considerable uncertainty regarding the future of rural policy and support. CWA has been engaging in various policy debates and forums to ensure that the benefits and interests of community woodlands are fully appreciated and considered in the design of future policy and support mechanisms. The Committee on Climate Change's "Net Zero" report and the First Minister's declaration of a climate emergency underscored the urgency for radical change in the land-use sector and also underlined the importance of broad community engagement and involvement and the contribution that sustainable woodland management can and must make.

# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2019

### Achievements and Performance (continued)

The Forestry and Land Management (Scotland) Act 2018 contained provisions for new administrative arrangements for forestry in Scotland which were formally introduced on 1 April 2019. Forestry Commission Scotland (FCS) has been replaced by two new agencies: Scottish Forestry, which is responsible for regulation and grants, and Forestry and Land Scotland, which has taken on the role of Forest Enterprise Scotland and is responsible for managing the public forest estate.

Another important outcome of the Forestry and Land Management (Scotland) Act was the requirement on Scottish Ministers to produce a new Scottish Forestry Strategy, which was developed through the year and laid before Parliament in February 2019. CWA was heavily involved in the strategy consultation and development process, seeking to ensure that the new strategy recognised the wide reaching benefits delivered by community woodlands.

Forestry Commission Scotland has been a key funder for CWA and community woodlands for many years. We are grateful for their support and very pleased to announce that Scottish Forestry has approved funding for CWA for 2019-20. In addition to this support, CWA depends on project funding, membership subscriptions and earned income from consultancy to enable continuity of member services, offering specialist advice and support on all aspects of woodland acquisition, management and governance.

For the last three years CWA has been a partner in the UK-wide, Big Lottery-funded “Making Local Woods Work” (MLWW) project which supported thirteen Scottish groups (all CWA members) to grow as social enterprises. In the past year this has included facilitating feasibility work and master-planning for Lochcarron Community Development Company’s social housing proposals, supporting the Isle of Eigg Heritage Trust with bringing policy woods into management and the development of a tree nursery and scoping the establishment of an Outdoor Education Centre for Carsphairn Community Woodland. In addition to direct support to participating groups the project funded the production of a range of tools and resources and two training events, focussing on woodfuel (hosted by Aigas Community Forest) and tourism (hosted by Glengarry Community Woodland).

CWA also delivered the “Pockets and Prospects” programme, which used Scottish Government funds to support eight community woodlands to deliver projects intended to help mitigate the impacts of welfare reform. Projects focussed on beneficiaries from the most deprived areas as measured by the Scottish Index of Multiple Deprivation and included a young person’s nature club at Beechbrae, West Lothian, regular outdoor activity sessions for local families and a new Community Meal at Urban Roots in Glasgow and recruiting, equipping and training a volunteer group at Castlemilk.

Supporting community groups with the acquisition of woodlands, through the asset transfer provisions of the Community Empowerment (Scotland) Act 2015 and by other mechanisms, has been a major part of our work. During the year a number of groups from North Sutherland to Eshiels in the Scottish Borders celebrated bringing woods into community ownership and there is a very healthy “pipeline” of community acquisition projects in development.

We also support groups with woodland management planning and implementation, and the development of innovative projects within their woodlands. Community ownership and management have been remarkably effective at unlocking latent creativity as groups use their woodlands to address important local issues. Amongst the many achievements and milestones of our member groups, a new cabin arose from the ashes of its sadly vandalised predecessor at Wooplaw Community Woodland, Broadford and Strath Community Company opened their new campsite in April 2018 and Evanton Wood Community Company became Scotland’s first dementia friendly wood in March 2019.

# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2019

### Achievements and Performance (continued)

One of CWA's key roles is to network the sector. Our annual conference was held in October at the Strathpeffer Pavilion, Ross-shire with financial support from the Big Lottery Fund through the MLWW project, FCS and Highlands and Islands Enterprise. 75 delegates representing 35 community groups and 14 other organisations from across the UK gathered for an excellent two-day event featuring networking, presentations, workshops and site-visits to Abriachan Forest Trust, Aigas Community Forest and Evanton Wood Community Company.

We delivered a networking and training event at Ardentinny, Argyll under the well-established "AWOO" (A Wood of Our Own) brand, supported by FCS, and a similar event at Blackridge, West Lothian, for groups in Central Scotland, supported by FCS and the Central Scotland Green Network Trust. We also worked in partnership with Forest Enterprise Scotland to host a well-received seminar in Stirling for groups developing Community Asset Transfer Scheme proposals.

We were very pleased to welcome 6 new community group members during the year, as well as 8 new individual members. The CWA membership includes ~150 community woodland groups directly, with a further 30 groups represented by "Umbrellas", as well as individual and associate members. We communicate with our membership and the wider world through a mix of new and old media: our regular e-newsletter contains illustrated news from our members and our monthly e-bulletin is an essential reference for news, jobs, funding, events and training courses. The members' e-group remains a valuable source of knowledge and information, whilst our Facebook page (1,350+ likes) and Twitter feed (1,800+ followers) take the community woodland message to an ever-expanding audience.

We are small organisation with limited resources: we look to maximise our impact by working with other community sector organisations in the Scottish Community Alliance and by promoting our members' achievements, e.g. through the Scotland's Finest Woods Awards. Gifford Community Woodland (East Lothian) won the small woods category in the 2019 edition whilst Abriachan Forest Trust, Beechbrae and Doune Community Woodlands were all highly commended in their respective categories.

### Future Plans

CWA's priorities for 2019-20 are to maintain and enhance the provision and delivery of services to member groups and to secure the financial sustainability of the organisation. As noted above we have secured funding from Scottish Forestry to contribute towards providing an advice and support service for new and existing community woodland groups to acquire, manage and develop woodland and other assets for public benefit.

Working with partners in Sweden we have successfully developed a transnational LEADER cooperation project which will support five community woodland groups in Scotland to develop, manage and promote multi-user trail networks and will fund exchanges, training events and the development of tools and resources.

We are currently working with our partners from the Making Local Woods Work project to develop a successor programme supporting the further development of woodland social enterprise across the UK.

Our annual conference will be held in September at Chatelherault Country Park, South Lanarkshire, and we intend to continue our AWOO and Central Scotland networking forums. We have a new website under construction which will hold our growing library of resources and provide a fresh and updated window to the world.

# The Community Woodlands Association

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## Report of the Directors *for the year ended 31 March 2019*

### **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.

### **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.

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

W Ross  
Chair of Board of Directors

Date: 28 September 2019

# The Community Woodlands Association

## Report of the Independent Examiners to the Trustees *for the year ended 31 March 2019*

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I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 6 to 14.

### **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 Regulationshave 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	28 September 2019

# The Community Woodlands Association

## Statement of financial activities

Year ended 31 March 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Income and endowments from:</b>					
Donations and legacies		4,437	-	4,437	4,622
Charitable activities		-	57,332	57,332	50,587
Other trading activities		36,953	-	36,953	24,550
Investment income		2,025	-	2,025	1,825
<b>Total incoming resources</b>	<b>2</b>	<b>43,415</b>	<b>57,332</b>	<b>100,747</b>	<b>81,584</b>
<b>Resources expended:</b>					
Charitable activities		9,595	80,788	90,383	81,816
<b>Total resources expended</b>	<b>3</b>	<b>9,595</b>	<b>80,788</b>	<b>90,383</b>	<b>81,816</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>33,820</b>	<b>(23,456)</b>	<b>10,364</b>	<b>(232)</b>
<b>Transfers</b>	<b>11</b>	<b>(26,456)</b>	<b>26,456</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds after transfers</b>		<b>7,364</b>	<b>3,000</b>	<b>10,364</b>	<b>(232)</b>
Total funds brought forward	<b>10</b>	29,356	-	29,356	29,588
<b>Total funds carried forward</b>	<b>10</b>	<b>36,720</b>	<b>3,000</b>	<b>39,720</b>	<b>29,356</b>

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.

# The Community Woodlands Association

## Balance sheet

As at 31 March 2019

	Notes	£	2019 £	2018 £
<b>Fixed Assets</b>				
Tangible assets	6		589	738
Investments	7		100	100
			<u>689</u>	<u>838</u>
<b>Current assets</b>				
Debtors	8	7,411		6,003
Cash at bank and in hand		36,178		27,351
		<u>43,589</u>		<u>33,354</u>
<b>Creditors: falling due within one year</b>	9	4,558		4,836
<b>Net Current Assets</b>			<u>39,031</u>	<u>28,518</u>
<b>Total Net Assets</b>			<u><u>39,720</u></u>	<u><u>29,356</u></u>
<b>Represented by:</b>				
Restricted income funds			3,000	-
Unrestricted income funds			36,720	29,356
<b>Total funds</b>	10		<u><u>39,720</u></u>	<u><u>29,356</u></u>

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 28 September 2019

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L Schofield  
**Director and Treasurer**

Company registration number SC275097

# The Community Woodlands Association

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## Notes to the financial statements

Year ended 31 March 2019

### 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 restricted 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	-	25% per annum reducing balance
Office equipment fittings etc	-	20% per annum reducing balance

#### *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.

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2019

### 2 Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b><i>Donations and legacies</i></b>				
Donations	637	-	637	775
Membership fees	3,800	-	3,800	3,847
	<u>4,437</u>	<u>-</u>	<u>4,437</u>	<u>4,622</u>
<b><i>Charitable activities</i></b>				
Main Core Project	-	30,000	30,000	35,000
CWA Conference 2017	-	-	-	9,977
CWA Conference 2018	-	11,490	11,490	-
"A Wood of Our Own" networking	-	1,500	1,500	3,580
CATS seminar	-	1,640	1,640	2,030
Autumn 2018 events	-	3,479	3,479	-
Central Scotland Networking event	-	2,261	2,261	-
LEADER trails prep project	-	3,962	3,962	-
SCA Rural policy	-	3,000	3,000	-
	<u>-</u>	<u>57,332</u>	<u>57,332</u>	<u>50,587</u>
		Note 12		
<b><i>Other trading activities</i></b>				
Income from non-grant projects	36,953	-	36,953	24,550
	<u>36,953</u>	<u>-</u>	<u>36,953</u>	<u>24,550</u>
<b><i>Investment income</i></b>				
Gift aid from subsidiary	2,025	-	2,025	1,825
	<u>2,025</u>	<u>-</u>	<u>2,025</u>	<u>1,825</u>
<b>Total income</b>	<u><u>43,415</u></u>	<u><u>57,332</u></u>	<u><u>100,747</u></u>	<u><u>81,584</u></u>

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2019

### 3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Charitable activities				
Wages and salaries	-	51,518	51,518	55,081
Employer's national insurance	-	1,478	1,478	1,654
Pension costs	-	2,576	2,576	2,555
Conference and training events costs	-	14,615	14,615	7,067
Swedish exchange costs	-	2,094	2,094	
Travel and subsistence	2,934	5,613	8,547	7,473
Consultancy	4,596	-	4,596	2,280
Depreciation	149	-	149	185
	<u>7,679</u>	<u>77,894</u>	<u>85,573</u>	<u>76,295</u>
Support costs				
Office administration and supplies	-	1,584	1,584	879
Insurance	-	1,087	1,087	1,067
Recruitment costs	-	-	-	179
Sundry expenses	-	223	223	328
Accountancy fees	1,000	-	1,000	1,000
Directors' meeting and travel expenses	916	-	916	2,068
	<u>1,916</u>	<u>2,894</u>	<u>4,810</u>	<u>5,521</u>
<b>Total expenditure</b>	<u>9,595</u>	<u>80,788</u>	<u>90,383</u>	<u>81,816</u>

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2019

### 4 Staff costs and emoluments

	2019 £	2018 £
Wages and salaries	51,518	55,081
Employer's national insurance	1,478	1,654
Pension costs	2,576	2,555
	<u>55,572</u>	<u>59,290</u>

### Particulars of employees

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

	2019	2018
Directors / trustees	10	11
Staff	2	2
	<u>12</u>	<u>13</u>

No employee received emoluments of more than £60,000 in the year (2018 - Nil).

### 5 Directors remuneration and expenses

None of the directors (or any persons connected with them) received any remuneration during the year (2018 - nil). Total directors' and meeting expenses amounting to £916 were paid (2018 - £2,068).

### 6 Tangible fixed assets

	Plant and machinery £	Office equipment fittings etc £	Total £
<b>Cost</b>			
At 1 April 2018	248	3,654	3,902
Additions	-	-	-
At 31 March 2019	<u>248</u>	<u>3,654</u>	<u>3,902</u>
<b>Depreciation</b>			
At 1 April 2018	237	2,927	3,164
Charge for year	4	145	149
At 31 March 2019	<u>241</u>	<u>3,072</u>	<u>3,313</u>
<b>Net Book Value</b>			
At 31 March 2019	<u>7</u>	<u>582</u>	<u>589</u>
At 31 March 2018	<u>11</u>	<u>727</u>	<u>738</u>

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2019

### 7 Investments

Unlisted investments (unrestricted fund)

	2019	2018
<i>Historic cost and market value</i>	£	£
At 1 April	100	100
At 31 March	<u>100</u>	<u>100</u>

The investment comprises a 100% shareholding in Community Woodland Enterprise CIC, a community interest company established as a trading subsidiary of the Community Woodlands Association. The company made a profit of £2,025 during the year ended 31 March 2019, gift-aided to the parent-company charity and recorded as investment income in the Statement of Financial Activities.

### 8 Debtors: falling due within one year

	2019	2018
	£	£
Sundry debtors and prepayments	7,411	6,003
	<u>7,411</u>	<u>6,003</u>

### 9 Creditors: falling due within one year

	2019	2018
	£	£
Sundry creditors and accruals	4,558	4,836
	<u>4,558</u>	<u>4,836</u>

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2019

### 10 Reserves

	At 01/04/18	Income	Expenditure	Transfers	At 31/03/19
	£	£	£	£	£
<b>Restricted funds</b>					
Main Core Project	-	30,000	(64,079)	34,079	-
CWA Conference 2018	-	11,490	(11,441)	(49)	-
"A Wood of Our Own" networking	-	1,500	(675)	(825)	-
CATS seminar	-	1,640	(462)	(1,178)	-
Autumn 2018 events	-	3,479	(1,339)	(2,140)	-
Central Scotland Networking event	-	2,261	(699)	(1,563)	-
LEADER trails prep project	-	3,962	(2,094)	(1,868)	-
SCA Rural policy	-	3,000	-	-	3,000
	-	57,332	(80,788)	26,456	3,000
<b>Unrestricted funds</b>					
Accumulated unrestricted fund	29,356	43,415	(9,595)	(26,456)	36,720
	29,356	43,415	(9,595)	(26,456)	36,720
<b>Total reserves</b>	<b>29,356</b>	<b>100,747</b>	<b>(90,383)</b>	<b>-</b>	<b>39,720</b>

### Represented by:

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2019	2018
	£	£	£	£
Fixed assets	589	-	589	738
Investments	100	-	100	100
Current assets	37,031	6,558	43,589	33,354
Creditors: falling due within one year	(1,000)	(3,558)	(4,558)	(4,836)
Total funds	36,720	3,000	39,720	29,356

### 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.

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2019

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

The charity is grateful to acknowledge income received from its supporters as follows:

	£
Main Core Project	
Forestry Commission Scotland	30,000
CWA Conference 2018	
Forestry Commission Scotland	2,000
Highlands and Islands Enterprise	2,000
Making Local Woods Work	5,000
Delegate fees	2,490
	<u>11,490</u>
"A Wood of Our Own" networking	
Forestry Commission Scotland	1,500
CATS seminar	
Forest Enterprise Scotland	1,640
Autumn 2018 events	
Making Local Woods Work	3,000
Highlands and Islands Enterprise	479
	<u>3,479</u>
Central Scotland Networking event	
Central Scotland Green Network Trust	1,000
Forestry Commission Scotland	1,261
	<u>2,261</u>
LEADER trails prep project	
Highland Council	3,962
SCA Rural policy	
Scottish Community Alliance	3,000
Total	<u><u>57,332</u></u>

### 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.