

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

# **The Community Woodlands Association**

Directors' Report and Financial Statements  
*Year ended 31 March 2021*

# 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 2021

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021.

### 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  
S House  
A Lawrence  
A Maclennan  
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 2021

### 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 2021 was an extraordinary one, dominated by the COVID-19 pandemic which profoundly affected everyone's lives in many ways. Most community woods stayed open for appropriately socially distanced recreation, but many management operations, events and activities were postponed or moved online. The pandemic has heightened awareness of the importance of accessible woodlands and greenspace for health and well-being, and many members report a significant increase in footfall, although this has not been without issues, especially where neighbouring landowners closed facilities.

The pandemic inspired a range of projects and initiatives from community groups: Broadford and Strath Community Company established a food share project with produce from the local Co-op which would otherwise have gone to waste, supplemented with fresh produce from the community allotment within the company's woodland site. Mull and Iona Community Trust's Ulva Ferry Community Transport turned to delivering groceries and prescriptions, whilst South West Mull and Iona Development set up a phone call service with volunteers calling vulnerable, elderly, self-isolating members of the community.

# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2021

### Achievements and Performance (continued)

These projects demonstrated the value of community-owned land and assets for community resilience and underlined the importance of continued support for the expansion and development of the sector.

COVID also had an impact on CWA, however we have remained open for business throughout and indeed have added to our capacity and our ability to support our members. CWA staff have always worked from home, and over the year we have largely moved our training and networking events and advice services online, whilst making greater use of social media to promote the sector. Whilst we miss aspects of face-to-face contact, there's no doubt that online events have advantages for accessibility and inclusion, and it seems certain our future approach will be more blended. Inevitably a large part of our work has been advising groups on the interpretation and implications of government guidelines and signposting members to sources of information, e.g. on the various funds which have been made available to support businesses, charities and the community sector.

### *Policy*

CWA engages in various relevant policy debates and forums to ensure that the benefits of community woodlands and their role in delivering community empowerment and tackling the climate and biodiversity emergencies are recognised, understood and supported by government. In particular, responses to the coronavirus pandemic have highlighted the need for an inclusive and equitable green recovery as part of a just transition to an environmentally and socially sustainable economy.

Brexit continues to bring uncertainty: the EU-co-funded Scottish Rural Development Programme (SRDP) has for many years been the primary support mechanism for woodland management and establishment, and also for community rural development through LEADER. CWA represents the community sector on the Rural Operational Development Committee which provides stakeholder input to the SRDP and we have been working to ensure that any successor programme recognises, values and funds the activities of community woodlands.

### *Support for groups*

CWA is very grateful for financial support from Scottish Forestry, who fund us to provide an advice and support service for new and existing community woodland groups to acquire, manage and develop woodland and other assets for public benefit. In addition to this core funding, CWA relies on project funding, membership subscriptions and earned income from consultancy to ensure continuity of services and help us support our members.

We have continued to develop our website, expanding our suite of information notes, whilst our e-bulletin, with relevant news, funding announcements, training events and job opportunities, goes out monthly to over 380 members and supporters. We've refreshed our members' e-group which is a valuable source of knowledge and information for community woodlands, and have been developing the use of our Facebook page (>2,000 followers) and Twitter feed (>2,200 followers) as important means of communicating with the wider network.

During the year we provided direct advice and support to 64<sup>1</sup> groups, this included:

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<sup>1</sup> Note some groups were assisted under more than one heading, so the figures for themes add to more than 64

# The Community Woodlands Association

## Report of the Directors for the year ended 31 March 2021

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### Achievements and Performance (continued)

- 21 groups advised on woodland acquisitions: 7 through the FLS CATS process (includes 1 lease), 2 from other public sector bodies and 12 (including 1 lease) from private sector landowners. Advice has covered the requirements of the Asset Transfer and CR2B mechanisms (including the new Part 5 right to buy land to further sustainable development), the processes of the CATS scheme, valuation, potential funding routes (SLF and other grants, crowd-funding, timber sales), Land & Buildings Transaction Tax, leasing, tendering of feasibility studies, business planning, community consultation, and post-acquisition management structures and development projects.
- 21 groups supported with projects to enhance the delivery of social benefits from woods; these have included a number of trail building and other recreation infrastructure projects (e.g. car parking, MTB trails), the development of trail promotion strategies, using QR codes etc for interpretation and waymarking, volunteer development and funding for equipment, and delivering community engagement events in woodlands. A major theme through the year has been the need to ensure that all activities are COVID-safe and operate within Government guidance.
- 12 groups helped with business development and social enterprise initiatives, including woodfuel processing, supply and accreditation, woodchip boilers, marketing for woodland and recycled wood products, potential renewable projects (wind, solar & hydro) and associated compensatory planting requirements, machinery sales, Permitted Development Rights, accommodation for contractors, woodland crofts, a children's nursery and a potential private sector partnership for recreation provision.
- 24 groups assisted with capacity and governance issues. Topics covered include constitutions, organisational forms and the incorporation process, charitable status, establishing trading subsidiaries, RPID business and land registration, staff recruitment, risk assessment, health and safety policies, liability and insurance, training policies and funding, and partnership working with neighbouring landowners.
- 23 groups supported with woodland management and planning, including general woodland management advice, woodland creation, the woodland carbon code, development and review of Long Term Forest Plans and urban woodland management plans, felling permissions, restocking, certification, roading, timber harvesting, extraction, transport and marketing, Low Impact Silviculture, and control of invasive species.

Our work illustrates the breadth of activity of our members: we never ceased to be amazed and inspired at the ways that community groups use their woodlands to address important local issues. During the year a number of groups, including Applecross Community Company, Carsphairn Community Woodlands, Dunnet Forestry Trust and Viewpark Conservation Group were able to celebrate bringing their woods into community ownership and there are several more acquisitions in progress.

### *Projects*

During the year we concluded our LEADER-funded Multi-trails transnational cooperation project, which, working with partners in Sweden, supported five community woodland groups in Scotland to develop, manage and promote multi-user trail networks. Path works at three of the participating groups had been completed previously; works at Abriachan Forest and the Blackwood (Laggan Forest Trust) were subject to considerable COVID-related delays but were eventually completed satisfactorily.

Our planned exchange visits with Swedish partners were sadly cancelled, but some innovative thinking allowed us to adapt, with a number of Scottish delegates joining the end of project conference virtually, and the travel budget redirected towards the production of three short films, on Sustainable Visitor Management, Trails for All, Trails and the Rural Economy. Our final training event, focussing on trail promotion, was also held online. The three films and the reports from all the Multi-trails training events

# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2021

### Achievements and Performance (continued)

are available online at <https://www.communitywoods.org/multi-trails>, along with a library of resources for communities interested trail building, management and promotion.

CWA secured funding for a further round of “Pockets and Prospects” programme, using Scottish Government funds to support community woodlands to deliver projects intended to help mitigate the impacts of welfare reform. Projects include expanding volunteer involvement at Castlemilk Park, Glasgow and creating an accessible living labyrinth at Beechbrae, West Lothian.

### *Events*

Our annual conference was held online, via Zoom, over two days in October and attracted 112 bookings from across the UK, representing 44 community groups and 15 other organisations plus some individual CWA members and academic researchers. The conference incorporated six main sessions (recordings at <https://www.youtube.com/user/CWAcommunitywoods/videos>) including three workshops, focussing on Biodiversity, Fundraising, and Learning from Lockdown, each featuring four expert presenters and a facilitated discussion / Q&A session; a “breakout” session featuring four parallel themed groups: Woodland Crofts, Land Rights and Responsibilities, Small Woodland Certification, Saving Scotland’s Rainforest; a showing of our Multi-trails films with a panel Q&A session and the CWA AGM.

We also delivered a number of events online: this included an Argyll “AWOO” (A Wood of Our Own) meeting with updates from Mull and Iona Community Trust, Kilfinan Community Forest Company and Bute Community Land Company, and seven training events on a range of topics from charcoal production and red squirrel conservation to FSC certification and managing ash dieback.

### *Membership and staff*

We were very pleased to welcome ten new community group members during the year, as well as five new individual members. The CWA membership includes ~155 community woodland groups directly, with a further 30 groups represented by “Umbrellas”, as well as individual and associate members. The AGM was held online in conjunction with the annual conference.

We had some staff changes this year: Piers Voysey and Amanda Calvert joined us as Senior Woodland Officers advising community woodland groups and delivering training events, whilst Fiona Chalmers completed her role managing the Multi-trails project: we’re very grateful for her work in the difficult circumstances of the pandemic.

### **Future plans**

CWA's priorities remain to maintain and enhance the provision and delivery of services to member groups, and in particular to expand our capacity to support groups with woodland creation projects and the management and development of urban woodlands. We will continue to advocate for the interests of community woodlands, particularly with respect to new Land Reform legislation, the development of funding programmes and the revision of the UK Forestry Standard.

We expect our work in 2021-22 to be shaped by the effects of the coronavirus pandemic, and we anticipate a focus on supporting groups to maintain their services to local communities and further enhance their contribution to the green recovery. We expect to deliver a range of training events and our AWOO and Central Scotland networking events online this year, but we are still hopefully that at least part of our annual conference - provisionally planned for October 1st & 2<sup>nd</sup> – can be held physically.

# The Community Woodlands Association

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## Report of the Directors for the year ended 31 March 2021

### 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

A Lawrence  
Chair of Board of Directors

Date: 2 October 2021



# The Community Woodlands Association

## Report of the Independent Examiners to the Trustees *for the year ended 31 March 2021*

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I report on the accounts of the charity for the year ended 31 March 2021 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 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            2 October 2021

# The Community Woodlands Association

## Statement of financial activities

Year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies		15,581	-	15,581	5,506
Charitable activities		-	62,400	62,400	80,674
Other trading activities		17,515	-	17,515	14,518
Investment income		-	-	-	150
<b>Total incoming resources</b>	<b>2</b>	<b>33,096</b>	<b>62,400</b>	<b>95,496</b>	<b>100,848</b>
<b>Resources expended:</b>					
Charitable activities		1,278	82,586	83,864	97,804
<b>Total resources expended</b>	<b>3</b>	<b>1,278</b>	<b>82,586</b>	<b>83,864</b>	<b>97,804</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>31,818</b>	<b>(20,186)</b>	<b>11,632</b>	<b>3,044</b>
<b>Transfers</b>	<b>11</b>	<b>(20,186)</b>	<b>20,186</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds after transfers</b>		<b>11,632</b>	<b>-</b>	<b>11,632</b>	<b>3,044</b>
Total funds brought forward	<b>10</b>	42,764	-	42,764	39,720
<b>Total funds carried forward</b>	<b>10</b>	<b>54,396</b>	<b>-</b>	<b>54,396</b>	<b>42,764</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 2021

	Notes	£	2021 £	£	2020 £
<b>Fixed Assets</b>					
Tangible assets	6		622		351
Investments	7		100		100
			<u>722</u>		<u>451</u>
<b>Current assets</b>					
Debtors	8	4,331		8,292	
Cash at bank and in hand		50,374		40,866	
		<u>54,705</u>		<u>49,158</u>	
<b>Creditors: falling due within one year</b>	9	1,031		6,845	
<b>Net Current Assets</b>			53,674		42,313
<b>Total Net Assets</b>			<u>54,396</u>		<u>42,764</u>
<b>Represented by:</b>					
Restricted income funds			-		-
Unrestricted income funds			54,396		42,764
<b>Total funds</b>	10		<u>54,396</u>		<u>42,764</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 2 October 2021

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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 2021

### 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	-	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.

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2021

### 2 Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b><i>Donations and legacies</i></b>				
Donations	11,889	-	11,889	1,100
Membership fees	3,692	-	3,692	4,406
	<u>15,581</u>	<u>-</u>	<u>15,581</u>	<u>5,506</u>
<b><i>Charitable activities</i></b>				
Community Woodland advice and support service	-	35,000	35,000	35,000
CWA Conference 2019	-	-	-	6,881
"A Wood of Our Own" networking	-	-	-	4,500
"Multi Trails" project	-	27,400	27,400	33,373
FSC small woods	-	-	-	920
	<u>-</u>	<u>62,400</u>	<u>62,400</u>	<u>80,674</u>
		Note 12		
<b><i>Other trading activities</i></b>				
Income from non-grant projects	17,515	-	17,515	14,290
Miscellaneous income	-	-	-	228
	<u>17,515</u>	<u>-</u>	<u>17,515</u>	<u>14,518</u>
<b><i>Investment income</i></b>				
Gift aid from subsidiary	-	-	-	150
	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>
<b>Total income</b>	<u><u>33,096</u></u>	<u><u>62,400</u></u>	<u><u>95,496</u></u>	<u><u>100,848</u></u>

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2021

### 3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Charitable activities				
Wages and salaries	-	50,347	50,347	50,737
Employer's national insurance	-	-	-	1,761
Pension costs	-	2,517	2,517	2,537
Conference and training events costs	-	-	-	9,317
Sub-contractors	300	26,902	27,202	15,805
Travel and subsistence	-	414	414	11,492
Depreciation	228	-	228	418
Office administration and supplies	-	950	950	2,289
Insurance	-	1,321	1,321	1,178
Sundry expenses	-	135	135	307
Accountancy fees	750	-	750	1,000
Directors' meeting and travel expenses	-	-	-	963
<b>Total expenditure</b>	<b>1,278</b>	<b>82,586</b>	<b>83,864</b>	<b>97,804</b>

### 4 Staff costs and emoluments

	2021 £	2020 £
Wages and salaries	50,347	50,737
Employer's national insurance	-	1,761
Pension costs	2,517	2,537
	<b>52,864</b>	<b>55,035</b>

#### Particulars of employees

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

	2021	2020
Directors / trustees	10	10
Staff	2	2
	<b>12</b>	<b>12</b>

No employee received emoluments of more than £60,000 in the year (2020 - Nil).

### 5 Directors remuneration and expenses

None of the directors (or any persons connected with them) received any remuneration during the year (2020 - nil). Total directors' and meeting expenses amounting to £0 were paid (2020 - £963).

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2021

### 6 Tangible fixed assets

	Plant and machinery £	Office equipment fittings etc £	Total £
<b>Cost</b>			
At 1 April 2020	248	941	1,189
Additions	-	499	499
At 31 March 2021	248	1,440	1,688
<b>Depreciation</b>			
At 1 April 2020	246	592	838
Charge for year	-	228	228
At 31 March 2021	246	820	1,066
<b>Net Book Value</b>			
At 31 March 2021	2	620	622
At 31 March 2020	2	349	351

### 7 Investments

Unlisted investments (unrestricted fund)

	2021 £	2020 £
<b>Historic cost and market value</b>		
At 1 April	100	100
At 31 March	100	100

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 did not trade during the year.

### 8 Debtors: falling due within one year

	2021 £	2020 £
Sundry debtors and prepayments	4,331	8,292

### 9 Creditors: falling due within one year

	2021 £	2020 £
Sundry creditors and accruals	1,031	6,845

# The Community Woodlands Association

## Notes to the financial statements

Year ended 31 March 2021

### 10 Reserves

	At 01/04/20	Income	Expenditure	Transfers	At 31/03/21
	£	£	£	£	£
<b>Restricted funds</b>					
Community Woodland advice and support	-	35,000	(55,804)	20,804	-
"Multi Trails" project	-	27,400	(26,782)	(618)	-
	-	62,400	(82,586)	20,186	-
<b>Unrestricted funds</b>					
Accumulated unrestricted fund	42,764	33,096	(1,278)	(20,186)	54,396
	42,764	33,096	(1,278)	(20,186)	54,396
<b>Total reserves</b>	<b>42,764</b>	<b>95,496</b>	<b>(83,864)</b>	<b>-</b>	<b>54,396</b>

### Represented by:

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Fixed assets	622	-	622	351
Investments	100	-	100	100
Current assets	54,424	281	54,705	49,158
Creditors: falling due within one year	(750)	(281)	(1,031)	(6,845)
Total funds	54,396	-	54,396	42,764

### 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 2021

### 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.	35,000	-
"Multi Trails" project The Multi-trails project was an 18-month trans-national (with Sweden) cooperation project, covering trail construction, training events, exchange visits, production of resources and employment of project officer, which was funded by the Highland and Cairngorm LEADER programmes, co-financed by the Scottish Government and the European Commission.	27,400	-
Total	<u>62,400</u>	<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.