

Charity Number: SC038374
Company number: SC275097

The Community Woodlands Association

Directors' Report and Financial Statements

Year ended 31 March 2022

The Community Woodlands Association

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The Community Woodlands Association

Report of the Directors for the year ended 31 March 2022

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022.

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 (retired 2 October 2021)
T Cooper
F Corcoran
M Foxley (appointed 10 March 2022)
S House
A Lawrence
A Maclennan
P Noble
J Rosegrant (retired 2 October 2021)
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

Report of the Directors for the year ended 31 March 2022

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

The ongoing COVID-19 pandemic, the looming climate and biodiversity emergencies and the deepening cost of living crisis ensured that the year to March 2022 was another challenging one for all of us. However, despite the gloom, there were positive signs, not least in the gradual return to in-person activity epitomised by our day of site visits in October. Community woodlands have shown extraordinary resilience over the last two years, demonstrating their capacity to help deliver a green recovery, whilst the Scottish Government's welcome commitment to community wealth building and the forthcoming Land Reform Bill are likely to bring more opportunities and support to our sector.

The Community Woodlands Association

Report of the Directors for the year ended 31 March 2022

Achievements and Performance (continued)

Support for groups

CWA is very grateful for financial assistance from Scottish Forestry, who fund us to provide an advisory 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 are also extremely grateful for a significant donation received from Stewart Investors which will enhance our work supporting community woodland groups.

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 450 members and supporters. Our members' e-group is an invaluable source of knowledge and information for community woodlands, whilst our Facebook page (>2,400 followers), Twitter feed (>2,500 followers) and new Instagram account (276 followers) allow us to engage with the community woodland network and reach a wider audience.

During the year we provided direct advice and support to 65¹ groups, this included:

- 22 groups seeking to acquire (buy or lease) woodland from public and private sector landowners: 6 of these were potential Community Asset Transfer Scheme applications to Forestry and Land Scotland, another 3 were Asset Transfers from Local Authorities. The remaining 13 (which included several lease proposals) were for land owned by a wide range of private sector landowners. Our advice has covered the requirements and processes of the Asset Transfer and Community Right to Buy mechanisms, valuation, potential funding routes (Scottish Land Fund and other grants, crowd-funding, pre-selling or borrowing against timber sales), lease terms, tendering of feasibility studies, business planning, community consultation, and post-acquisition governance and management structures.
- 22 groups were assisted with enhancing the delivery of social benefits from woods: this included a number of trail building and other recreation infrastructure projects (e.g. car parking, mountain bike trails), art installations, tackling anti-social behaviour, showcasing the historic environment in woodlands, volunteer development and funding for tools & equipment, and community consultation and engagement. An ongoing theme this year has been the need to ensure that the gradual return of community woods' activities (e.g. volunteering groups and event hosting) is COVID-safe and remains within Government guidance.
- 16 groups were helped with a range of business development and social enterprise initiatives. These included advice on strategic planning, permitted development rights and planning permission, timber sales and adding value through sawmilling, woodfuel and brash recovery, tree nurseries, orchards and community growing, woodland crofts and registration for peatland and woodland carbon codes and biodiversity offsetting.
- 23 groups were advised on capacity and governance issues. Topics covered include organisational forms, constitutions and charitable status, director/trustee recruitment and responsibilities, Rural Payments business and land registration, risk assessment, health and safety policies, child protection and GDPR, liability and insurance, staff recruitment and retention, staff contracts and handbooks.
- 29 groups were supported with woodland planning and management topics. This included the preparation and review of Long Term Forest Plans, urban woodland management plans and simple woodland management plans, as well as advice on woodland creation, harvesting and restocking, *Phytophthora ramorum* and Statutory Plant Health Notices, marketing timber, managing ash dieback, arboricultural tree surveys, and control of Rhododendron, laurel and other invasive species.

¹ Note some groups were assisted under more than one heading, so the figures for the five themes add to more than 65

The Community Woodlands Association

Report of the Directors for the year ended 31 March 2022

Achievements and Performance (continued)

The volume and range of support enumerated above is testament to the amazing and inspiring activities and initiatives that community woodland groups engage in to ensure their woodlands meet local needs. During the year several groups, including Helensburgh Community Woodlands Group, Inchinnan Development Trust, Braemar Community Limited and Insh Community Holdings were able to celebrate bringing their woods into community ownership; there are a number of other acquisitions in progress.

Events

The 22nd annual CWA Conference took place on 1 and 2 October 2021. With the Covid-19 pandemic ongoing, it was clear that we could not return to a full, two-day in-person plenary conference, so we settled on a blended format this year, with one day held physically and a second day online. The in-person day featured four site visits (all delegates could attend two): Strathnairn Community Woodlands, Rothiemurchus Estate, Laggan Forest Trust and Anagach Woods Trust.

The online day included two workshops, focussing on community engagement and tackling the climate emergency, and four parallel breakout sessions, on tourism, marketing wood products, rewilding and tree safety, plus the CWA AGM. The conference attracted 75 bookings, representing 36 community groups and 12 other organisations plus individual members and academic researchers. Recordings of online sessions are available at <https://www.youtube.com/user/CWAcommunitywoods/videos>

We also delivered a number of events online, with topics including controlling and eradicating Rhododendron, effective governance for community woodlands and the historic environment in woodlands, as well as co-delivering two events with Community Land Scotland on encouraging responsible behaviours in woods and greenspace; and communities and the carbon codes. Whilst we miss aspects of face-to-face contact, there's no doubt that online events have advantages for accessibility and inclusion, and we will continue to deliver a mix of face-to-face and online events. Reports from all our events are on the CWA website at <https://www.communitywoods.org/training-event-reports-1>

Policy

CWA engages in 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. We represent the community sector on National Forestry Stakeholder Forum, which has been advising on the implementation of the Scottish Forestry Strategy, and the Rural Operational Development Committee which provides stakeholder input to the Scottish Rural Development Programme, and we have been working to ensure that future funding programmes, including any LEADER replacement fund, recognises, values and supports the activities of community woodlands.

The year saw growing attention to land reform issues, driven in part by media frenzy over “green lairds” which has stimulated a range of discussions and policy proposals. Jon wrote a well-received discussion paper: “[Green finance, land reform and a just transition to net zero](#)”, for Community Land Scotland which received national coverage. The paper analysed the main green finance mechanisms, discussed the impact of fiscal measures on the land market and identified a suite of interventions by which the Scottish Government could take a more proactive role, driving the land use changes necessary to achieve net zero whilst contributing effectively to social justice and community wealth building.

The Community Woodlands Association

Report of the Directors for the year ended 31 March 2022

Achievements and Performance (continued)

Membership and staff

We were very pleased to welcome eight new community group members during the year, as well as two new individual members. The CWA membership includes ~160 community woodland groups directly, with a further 30 groups represented by “Umbrellas”, as well as individual and associate members.

The main staff team of Jon, Piers and Jo was unchanged through the year, with Heloise Le Moal joining us for 4 months on an internship funded by the Pebble Trust. Heloise’s role involved working with employees and members of Glengarry Community Woodlands (GCW) and Culduthel Woods Group to design innovative and effective ways to communicate the social and environmental benefits of their activities.

Heloise assisted GCW in developing a media and communications strategy to promote their new projects and in particular their community shares offer. She also acted as official photographer during a visit from the local MSP (Kate Forbes), recorded and promoted volunteer events and assisted with the production of leaflets and promotion for GCW’s Forest club.

Culduthel Woods Group is keen to enhance communication with the local community to increase involvement and support and Heloise’s time at Culduthel was focussed on working with the six local schools. Heloise documented and promoted the activities of two school groups that are already using the woods. This included the co-production of videos with young people to encourage them to articulate the benefits they derived from use of the woodland. Heloise also supported members of the group with web design, social media use and leaflet production.

CWA continued to manage the “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 delivered this year included the creation of a living labyrinth at Beechbrae, West Lothian; Hilton Primary School installing bird boxes at Aultnaskiach Dell, Inverness; and provision of equipment to assist the expansion of the volunteer programme at Castlemilk Park, Glasgow.

Future plans

CWA's main priority remains to maintain and enhance the provision and delivery of services to member groups. We will continue to advocate for the interests of community woodlands, particularly with respect to the forthcoming Land Reform and Community Wealth Building bills, the revision of the UK Forestry Standard and the development of funding programmes.

We will be working closely with partners to help increase the co-ordinated promotion of the opportunities for adults and children to engage in woodland-based activities that improve mental health and physical well-being; and to develop and implement a framework for increasing local community benefits from forestry and increasing forestry’s contribution to community wealth building.

CWA will launch a new project in 2022-23 to identify and articulate the economic and social value of community management of native woodlands. We will work with 4 community woodland groups who own or manage native woodlands to document and showcase their various activities and plans to derive local community benefits from their respective woods.

We expect to deliver a range of online training and networking events but anticipate that our annual conference - provisionally planned for the first weekend in October - will be held physically.

The Community Woodlands Association

Report of the Directors *for the year ended 31 March 2022*

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: 30 September 2022

The Community Woodlands Association

Report of the Independent Examiners to the Trustees *for the year ended 31 March 2022*

I report on the accounts of the charity for the year ended 31 March 2022 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 30 September 2022

The Community Woodlands Association

Statement of financial activities

Year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies		4,364	-	4,364	15,581
Charitable activities		-	42,965	42,965	62,400
Other trading activities		21,870	-	21,870	17,515
Investment income		-	-	-	-
Total incoming resources	2	26,234	42,965	69,199	95,496
Resources expended:					
Charitable activities		1,201	68,367	69,568	83,864
Total resources expended	3	1,201	68,367	69,568	83,864
Net incoming/outgoing resources before transfers		25,033	(25,402)	(369)	11,632
Transfers	11	(25,402)	25,402	-	-
Net movement in funds after transfers		(369)	-	(369)	11,632
Total funds brought forward	10	54,396	-	54,396	42,764
Total funds carried forward	10	54,027	-	54,027	54,396

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 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible assets	6		1,026		622
Investments	7		100		100
			<u>1,126</u>		<u>722</u>
Current assets					
Debtors	8	6,079		4,331	
Cash at bank and in hand		49,339		50,374	
		<u>55,418</u>		<u>54,705</u>	
Creditors: falling due within one year	9	2,517		1,031	
Net Current Assets			52,901		53,674
Total Net Assets			<u>54,027</u>		<u>54,396</u>
Represented by:					
Restricted income funds			-		-
Unrestricted income funds			54,027		54,396
Total funds	10		<u>54,027</u>		<u>54,396</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 30 September 2022

L Schofield
Director and Treasurer

Company registration number SC275097

The Community Woodlands Association

Notes to the financial statements

Year ended 31 March 2022

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 2022

2 Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>				
Donations	659	-	659	11,889
Membership fees	3,705	-	3,705	3,692
	<u>4,364</u>	<u>-</u>	<u>4,364</u>	<u>15,581</u>
<i>Charitable activities</i>				
Community Woodland advice and support service	-	35,000	35,000	35,000
CWA Conference 2021	-	1,965	1,965	-
Pebble Trust internship grant	-	6,000	6,000	-
"Multi Trails" project	-	-	-	27,400
	<u>-</u>	<u>42,965</u>	<u>42,965</u>	<u>62,400</u>
		Note 12		
<i>Other trading activities</i>				
Income from non-grant projects	21,870	-	21,870	17,515
Miscellaneous income	-	-	-	-
	<u>21,870</u>	<u>-</u>	<u>21,870</u>	<u>17,515</u>
Total income	<u>26,234</u>	<u>42,965</u>	<u>69,199</u>	<u>95,496</u>

The Community Woodlands Association

Notes to the financial statements

Year ended 31 March 2022

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Charitable activities				
Wages and salaries	-	58,554	58,554	50,347
Employer's national insurance	-	100	100	-
Pension costs	-	2,903	2,903	2,517
Conference and training events costs	-	2,228	2,228	-
Sub-contractors	-	750	750	27,202
Travel and subsistence	-	833	833	414
Depreciation	386	-	386	228
Office administration and supplies	-	903	903	950
Insurance	-	1,602	1,602	1,321
Training costs	-	315	315	-
Sundry expenses	65	179	244	135
Accountancy fees	750	-	750	750
Directors' meeting and travel expenses	-	-	-	-
Total expenditure	1,201	68,367	69,568	83,864

4 Staff costs and emoluments

	2022 £	2021 £
Wages and salaries	58,554	50,347
Employer's national insurance	100	-
Pension costs	2,903	2,517
	61,557	52,864

Particulars of employees

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

	2022	2021
Directors / trustees	10	10
Staff	2	2
	12	12

No employee received emoluments of more than £60,000 in the year (2021 - Nil).

5 Directors remuneration and expenses

None of the directors (or any persons connected with them) received any remuneration during the year (2021 - nil). Total directors' and meeting expenses amounting to £0 were paid (2021 - £0).

The Community Woodlands Association

Notes to the financial statements

Year ended 31 March 2022

6 Tangible fixed assets

	Plant and machinery £	Office equipment fittings etc £	Total £
Cost			
At 1 April 2021	248	1,440	1,688
Additions	-	790	790
At 31 March 2022	248	2,230	2,478
Depreciation			
At 1 April 2021	246	820	1,066
Charge for year	-	386	386
At 31 March 2022	246	1,206	1,452
Net Book Value			
At 31 March 2022	2	1,024	1,026
At 31 March 2021	2	620	622

7 Investments

Unlisted investments (unrestricted fund)

	2022 £	2021 £
Historic cost and market value		
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

	2022 £	2021 £
Sundry debtors and prepayments	6,079	4,331

9 Creditors: falling due within one year

	2022 £	2021 £
Sundry creditors and accruals	2,517	1,031

The Community Woodlands Association

Notes to the financial statements

Year ended 31 March 2022

10 Reserves

	At 01/04/21	Income	Expenditure	Transfers	At 31/03/22
	£	£	£	£	£
Restricted funds					
Community Woodland advice and support	-	35,000	(60,698)	25,698	-
CWA Conference 2021	-	1,965	(2,028)	63	-
Pebble Trust internship grant	-	6,000	(5,641)	(359)	-
	-	42,965	(68,367)	25,402	-
Unrestricted funds					
Accumulated unrestricted fund	54,396	26,234	(1,201)	(25,402)	54,027
	54,396	26,234	(1,201)	(25,402)	54,027
Total reserves	54,396	69,199	(69,568)	-	54,027

Represented by:

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fixed assets	1,026	-	1,026	351
Investments	100	-	100	100
Current assets	53,651	1,767	55,418	49,158
Creditors: falling due within one year	(750)	(1,767)	(2,517)	(6,845)
Total funds	54,027	-	54,027	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 2022

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	-
CWA Conference 2021 A day of site visits based at Carrbridge, funded by the Scottish Community Alliance, Highlands and Islands Enterprise and delegate fees.	1,965	-
Pebble Trust internship grant A 4 month internship funded by The Pebble Trust.	6,000	-
Total	<u>42,965</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.