Registered Company No. 08464590 (England and Wales)
Registered Charity No. 1152960

Trees and Design Action Group Trust

Unaudited Financial Statements

Year Ended 31 March 2026

TREES AND DESIGN ACTION GROUP TRUST

CONTENTS OF THE FINANCIAL STATEMENTS

YEAR END 31 MARCH 2026

INDEX

	Page
Report of the Trustees'	1 - 4
Independent Examiner's Report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 10

TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2026

The trustees, who are also directors of the charity, for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practices (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees of the charity present their unaudited financial statements for the year ended 31 March 2026.

TRUSTEES	R M Kelly K J Sacre J Barrell A G Hothersall S E Illman
REGISTERED OFFICE	118 Cambridge Street London SW1V 4QF
INDEPENDENT EXAMINER	Ryan Hancock Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
REGISTERED CHARITY NO.	1152960
REGISTERED COMPANY NO.	08464590 (England and Wales)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Governance of the Trust is set out in the Articles of Association.

There are currently five Trustees: Mr. Keith Sacre, Mr. Martin Kelly (Chair), Mr. Jeremy Barrell, Mr. Anthony Hothersall and Ms. Susan Illman.

The Trustees held 3 meetings in the year on 18th September and 19th November 2025 and 26th February 2026.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Appointment of Trustees

Trustees are appointed according to the Articles of Association and their selection is based on their professional standing.

Management

The 'TDAG' approach is not to create an 'organisation', but to develop and deliver its core aims and continue to build on the success which it has shown to date in creating a useful interface and dialogue between the needs of the natural and the built environment.

TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2026

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Trees and Design Action Group (TDAG) as set out in the Articles of Association: to advance education, in particular by educating the public concerning the protection, planting, design, maintenance, management and other aspects of trees within the built environment and any other charitable purpose under English and Scottish Law.

ACHIEVEMENT AND PERFORMANCE

Significant Activities for 2025-26

The Trust has followed its Business Plan for 2025-26

Publications

TDAG publications

First Steps in Urban Tree Canopy Cover
First Steps in Canopy Cover Assessment
First Steps in Urban Noise
How to Plan Larger Trees: A Guide for community Groups

Newsletters: we published 11 monthly newsletters

TDAG research projects

Development of the Tree Species Guide to include the biodiversity value of trees. This work is led by Dr Andrew Hirons, Myerscough University Centre with input from various arboreta. This is due for publication in Autumn 2026.

Research led by Tony Kirkham, former Head of the Arboretum at Kew, supported by the nursery industry and undertaken by Bartlett Tree Experts at their Reading University Campus to get industry wide agreement on certain aspects of tree planting. This is a long-term ongoing project.

Contributions to other publications

Homes England Tree Standard. Tibbalds and TDAG working with Homes England on a standard for tree planting on development sites to reduce the performance gap where too many newly planted trees die within the first year or so after planting and so do not deliver the multiple benefits which trees can and should provide. This is due for publication in Autumn 2026

Street Trees: A Guide to Planting, Establishment and Aftercare for the Forestry Commission, To be published summer 2026.

Online seminars and workshops

TDAG held 10 free online seminars which are recorded and freely available on the TDAG website along with the presentations and notes and references. These regularly attract audiences of over 200 with a similar number viewing the recordings.

TDAG Support for and partnering with other Organisations

TDAG has continued to work with other organisations including the Forestry Commission, Woodland Trust, National Trust, Institute of Chartered Foresters, Royal Town Planning Institute, Institute of Highways, Chartered Institution of Highways and Transportation, Landscape Institute, GI Partnership and the Town and Country Planning Association, Homes England to name a few.

Other activities in 2025-26

Other activities and achievement in the year include:

- Maintaining TDAG website and liaising on urban tree and related conferences and seminars with other organisations to encourage promotion as widely as possible.
- Held the first TDAG/Mersey Forest Ideas Lab Early Career Research Prize aimed at those new to research – Growing a resilient research base for urban trees
- Updating and developing the Case Study Library
- TDAG stand at Futurebuild 2026, focused on *Urban Forestry from research to practice through collaboration* with partners Forest Research, The Mersey Forests Ideas Lab and the Urban Plant Lab.

Public Benefit

In planning our activities for the year, we kept in mind the Charity Commissioners guidance on public benefit. The focus of our activities remains that of advancing the education of the public concerning the protection, planting, design, maintenance, management and other aspects of trees within the built environment.

FINANCIAL REVIEW

The Trust has maintained a positive cash position. The Trust's bank account with the Co-Operative for the trading period to 31 March 2026 stands at £34,527credit.

PLANS FOR THE FUTURE

Activities planned for 2026-7

- Raising core funding for regular activities such as maintain and developing the website and liaising with other organisations, responding to consultations etc.
- Further publications planned include *First Steps in Soils and Development*
- Continue to provide online seminars.
- As a lead on the steering group, contribute to developing the programme for *Trees, People and the Built Environment 6* to take place on 23rd June 2027 at the University of Birmingham.
- Continue to update and expand the Case Study library on the website
- Have a TDAG stand at Futurebuild 2027 and provide an in-person seminar at the show.

FUNDS

The funds held by the charity are detailed in note 7 to the accounts.

RESERVES POLICY

The charity does not maintain significant reserves as funds are made available for specific projects when required.

GOING CONCERN

The charity relies on donations and sponsorship to support its charitable activities for which the Trustees would like to acknowledge and thank those parties for their continued support.

The Trustees have prepared budgets that they believe are prudent and only include donations and sponsorship which are certain. Cost savings measures have also been made and included in those budgets. Based on those budgets they anticipate that the charity will be able to meet obligations as they fall due for the next 12 months from approval of these financial statements.

TREES AND DESIGN ACTION GROUP TRUST

REPORT OF THE TRUSTEES

YEAR END 31 MARCH 2026

RISK MANAGEMENT

The Board have, from time to time, discussed and assessed the major risks to which the company is exposed and considered the safeguards that have been and can be implemented to mitigate those risks. In accordance with the Statement of Recommended Practice for Charities the Directors annually review and update the formal risk assessment.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make 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 operation;
- Observe the methods and principles in the Charities SORP; and
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

ON BEHALF OF TREES AND DESIGN ACTION GROUP

R. Martin Kelly

…….
R M Kelly - Trustee

20th October 2026
Date

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TREES AND DESIGN ACTION GROUP TRUST

YEAR END 31 MARCH 2026

I report to the trustees on my examination of the financial statements of the above charity ("the Trust") for the year ended 31 March 2026, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



…….

Ryan Hancock FCCA
Hazlewoods LLP

Staverton Court
Staverton
Cheltenham
GL51 0UX

Date 20.10.2026

TREES AND DESIGN ACTION GROUP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR END 31 MARCH 2026

	Notes	Restricted £	Unrestricted £	Total 2026 £	Total 2025 £
INCOME					
Income:					
Donations		10,000	21,600	31,600	32,071
TOTAL INCOME	**2**	**10,000**	**21,600**	**31,600**	**32,071**
EXPENDITURE					
Charitable activities:					
Charitable activities		13,480	18,501	31,981	34,511
Governance costs		-	3,310	3,310	2,878
TOTAL EXPENDITURE	**3**	**13,480**	**21,811**	**35,291**	**37,389**
NET MOVEMENT IN FUNDS		(3,480)	(211)	(3,691)	(5,318)
Fund balances brought forward		33,096	7,172	40,268	45,586
FUND BALANCES CARRIED FOWARD	**7**	**29,616**	**6,961**	**36,577**	**40,268**

Income derives wholly from continuing operations.

There are no recognised gains or losses in the above financial year other than those passing through the Statement of Financial Activities.

TREES AND DESIGN ACTION GROUP TRUST

BALANCE SHEET AT 31 MARCH 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Cash at bank and in hand		34,527	41,879
Debtors	5	14,550	4,750
Creditors: Amounts falling due in one year	6	(12,500)	(6,361)
NET ASSETS		**36,577**	**40,268**
THE FUNDS OF THE CHARITY:			
Restricted funds	7	29,616	33,096
Unrestricted funds	7	6,961	7,172
TOTAL CHARITY FUNDS		**36,577**	**40,268**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2026.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (effective January 2015).

The financial statements were approved by the Board of Trustees on 20 October 2026 and signed on their behalf by:

R. Martin Kelly

.....

R M Kelly - Trustee

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Trees and Design Action Group Trust financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Trees and Design Action Group Trust is exempt from Corporation Tax by reason of its charitable status to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 INCOME

	Restricted	Unrestricted	2026 £ Total	2025 £ Total
Donations for:				
Publications	-	9,000	9,000	13,421
Other	10,000	12,600	22,600	18,650
Total income	**10,000**	**21,600**	**31,600**	**32,071**

Income in 2025 comprised £10,000 of restricted funds and £22,071 of unrestricted funds.

3 EXPENDITURE

	Restricted	Unrestricted	2026 £ Total	2054 £ Total
EXPENDITURE				
Charitable activities				
Publications	13,480	10,996	24,476	28,121
Organisation of activities and research	-	7,505	7,505	6,390
Support costs				
Accountancy	-	3,276	3,276	2,865
Other administrative costs	-	34	34	13
	13,480	**21,811**	**35,291**	**37,389**

Expenditure in 2025 comprised £12,610 from restricted funds and £24,779 from unrestricted funds.

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2026.

Trustees' expenses
During the year ended 31 March 2026, trustees were reimbursed in relation to expenses incurred of £nil (2025 - £nil).

5 Debtors

	2026 £	2025 £
Other debtors	14,550	4,750

6 CREDITORS amounts falling due within one year

	2026 £	2025 £
Other creditors	12,500	6,361

7 MOVEMENT IN FUNDS

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
General funds	7,172	21,600	(21,811)	6,961
Restricted funds				
Publications	33,096	10,000	(13,480)	29,616
Total funds	**40,268**	**31,600**	**(35,291)**	**36,577**

Publications (*Trees, Planning and Development*)

Restricted funds are available for the development of the publication Trees, Planning and Development.

8 CAPITAL COMMITMENTS

The Trustees had no capital commitments at the year end.

9 CONTROL

The Charity is controlled by the Board of Trustees/Directors.