

EuCAN Community Interest Company  
European Conservation Action Network

Report of the Directors and

Financial Statements

for the Year Ended 28 February 2021

EuCAN Community Interest Company  
European Conservation Action Network

Contents of the Financial Statements  
for the year ended 28 February 2021

---

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6
Report of the Accountants	8
Detailed Income and Expenditure Accounts	9

---

EuCAN Community Interest Company  
European Conservation Action Network

Company Information  
for the year ended 28 February 2021

---

DIRECTORS:

N P Spring  
G D H Wren  
J Middleton

REGISTERED OFFICE:

346 Mundens Lane  
Alweston  
Sherborne  
Dorset  
DT9 5HU

REGISTERED NUMBER:

07513162 (England and Wales)

ACCOUNTANTS:

Read Woodruff  
Chartered Accountants  
24 Cornwall Road  
Dorchester  
Dorset  
DT1 1RX

EuCAN Community Interest Company  
European Conservation Action Network

Report of the Directors  
for the year ended 28 February 2021

---

The directors present their report with the financial statements of the company for the year ended 28 February 2021.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of a not-for-profit Community Interest Company working in the UK and other countries of Europe to involve more people and communities in the conservation management of their local environment, by providing training and practical experience for young graduates, potential volunteers and therapeutic groups in conservation and sustainable land management.

A detailed annual report of the company's activities, history and progress is available on request from the directors at the registered office address.

EuCAN DMV (Dorset Midweek Volunteers) joined the company in July 2012, their former BTCV Dorset Group having been wound up. The group is run by three volunteers who report to the directors and manage their own bank account, making a quarterly contribution to the general fund towards administration costs. They work one or two days per week charging clients a daily rate for the service and have more orders for work than days available.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 March 2020 to the date of this report.

N P Spring  
G D H Wren  
J Middleton

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

ON BEHALF OF THE BOARD:

N P Spring - Director

29 October 2021

EuCAN Community Interest Company  
European Conservation Action Network

Income Statement  
for the year ended 28 February 2021

	Notes	2021 £	2020 £
REVENUE		38,323	61,977
Cost of sales		<u>23,850</u>	<u>31,484</u>
GROSS SURPLUS		14,473	30,493
Administrative expenses		<u>19,911</u>	<u>32,083</u>
		(5,438)	(1,590)
Other operating income		<u>2,565</u>	<u>9,464</u>
OPERATING (DEFICIT)/SURPLUS	4	(2,873)	7,874
Interest receivable and similar income		<u>33</u>	<u>29</u>
(DEFICIT)/SURPLUS BEFORE TAXATION		(2,840)	7,903
Tax on (deficit)/surplus		<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(2,840)</u></u>	<u><u>7,903</u></u>

The notes form part of these financial statements

EuCAN Community Interest Company  
European Conservation Action Network (Registered number: 07513162)

Statement of Financial Position  
28 February 2021

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	5		8,977		11,576
<b>CURRENT ASSETS</b>					
Inventories		3,300		7,500	
Debtors	6	6,710		16,766	
Cash at bank		52,446		39,482	
		<u>62,456</u>		<u>63,748</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	5,662		6,458	
<b>NET CURRENT ASSETS</b>			<u>56,794</u>		<u>57,290</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			65,771		68,866
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		561		816
<b>NET ASSETS</b>			<u>65,210</u>		<u>68,050</u>
<b>RESERVES</b>					
Income and expenditure account			65,210		68,050
			<u>65,210</u>		<u>68,050</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements 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 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 company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 29 October 2021 and were signed on its behalf by:

N P Spring - Director

The notes form part of these financial statements

EuCAN Community Interest Company  
European Conservation Action Network

Statement of Changes in Equity  
for the year ended 28 February 2021

---

	Retained earnings £	Total equity £
Balance at 1 March 2019	60,147	60,147
Changes in equity		
Total comprehensive income	<u>7,903</u>	<u>7,903</u>
Balance at 29 February 2020	<u>68,050</u>	<u>68,050</u>
Changes in equity		
Total comprehensive income	<u>(2,840)</u>	<u>(2,840)</u>
Balance at 28 February 2021	<u><u>65,210</u></u>	<u><u>65,210</u></u>

The notes form part of these financial statements

# EuCAN Community Interest Company European Conservation Action Network

## Notes to the Financial Statements for the year ended 28 February 2021

---

### 1. STATUTORY INFORMATION

EuCAN Community Interest Company European Conservation Action Network is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

### 2. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

#### Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

#### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

#### Grants

Grants made as a contribution to fixed assets are treated as deferred income which is credited to the profit and loss account over the expected useful economic life of the asset on a basis consistent with the depreciation policy.

All other grants are recognised in the profit and loss account so as to match them with the expenditure towards which they are intended to contribute.

### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3).



EuCAN Community Interest Company  
European Conservation Action Network

Notes to the Financial Statements - continued  
for the year ended 28 February 2021

4. OPERATING (DEFICIT)/SURPLUS

The operating deficit (2020 - operating surplus) is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	2,599	3,303
	<u>2,599</u>	<u>3,303</u>

5. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery	Motor vehicles	Totals
	£	£	£
<b>COST</b>			
At 1 March 2020 and 28 February 2021	4,470	24,600	29,070
	<u>4,470</u>	<u>24,600</u>	<u>29,070</u>
<b>DEPRECIATION</b>			
At 1 March 2020	1,512	15,982	17,494
Charge for year	444	2,155	2,599
	<u>1,956</u>	<u>18,137</u>	<u>20,093</u>
At 28 February 2021	1,956	18,137	20,093
	<u>1,956</u>	<u>18,137</u>	<u>20,093</u>
<b>NET BOOK VALUE</b>			
At 28 February 2021	2,514	6,463	8,977
	<u>2,514</u>	<u>6,463</u>	<u>8,977</u>
At 29 February 2020	2,958	8,618	11,576
	<u>2,958</u>	<u>8,618</u>	<u>11,576</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	5,663	13,712
Prepayments and accrued income	1,047	3,054
	<u>6,710</u>	<u>16,766</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	2,077	2,784
Accruals and deferred income	1,440	1,320
Deferred grants	2,145	2,354
	<u>5,662</u>	<u>6,458</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Deferred grants	561	816
	<u>561</u>	<u>816</u>

9. SHARE CAPITAL

The company has no share capital and is limited by the £1 guarantee of each member.

EuCAN Community Interest Company  
European Conservation Action Network

Report of the Accountants to the Directors of  
EuCAN Community Interest Company  
European Conservation Action Network

---

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 28 February 2021 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Read Woodruff  
Chartered Accountants  
24 Cornwall Road  
Dorchester  
Dorset  
DT1 1RX

29 October 2021

EuCAN Community Interest Company  
European Conservation Action Network

EuCAN CIC General Fund  
Detailed Income and Expenditure Account  
for the year ended 28 February 2021

	2021		2020	
	£	£	£	£
Turnover				
Membership subscriptions and donations	-		54	
Contributions towards visits	-		415	
Log and timber sales	8,090		12,904	
Contracting work	15,636		27,073	
Training courses	495		798	
Juice sales	6,350		5,223	
AGM weekend income	-		1,200	
Nest box sales	492		-	
	<u>          </u>	31,063	<u>          </u>	47,667
Cost of sales				
Opening stock	7,500		15,000	
Purchases and consumables	2,112		494	
Training course costs	1,320		1,448	
Subcontract labour	14,651		19,351	
Juicing costs	1,044		1,298	
Equipment running costs	359		858	
Hire of equipment	164		535	
	<u>          </u>		<u>          </u>	
Closing stock	27,150		38,984	
	(3,300)		(7,500)	
	<u>          </u>	23,850	<u>          </u>	31,484
GROSS SURPLUS		7,213		16,183
Other income				
Grants receivable	1,839		8,033	
Euacan DMV administration tithe	726		1,431	
Deposit interest receivable	33		29	
	<u>          </u>	2,598	<u>          </u>	9,493
		9,811		25,676
Expenditure				
Rent and room hire	-		296	
Printing, postage and stationery	141		231	
Advertising	22		52	
Motor, travel, accommodation	5,412		5,134	
Insurance	1,284		1,454	
Repairs and maintenance	662		1,398	
Project and visit costs	1,327		9,835	
Protective clothing, PPE and safety equipment	54		-	
AGM weekend expenses	-		1,253	
Sundry expenses	1,659		1,248	
Accountancy	1,560		1,320	
	<u>          </u>	12,121	<u>          </u>	22,221
		(2,310)		3,455
Depreciation				
Plant and machinery	444		432	
Motor vehicles	2,154		2,873	
	<u>          </u>	2,598	<u>          </u>	3,305
NET (DEFICIT)/SURPLUS		<u>          </u> <u>          </u>		<u>          </u> <u>          </u>
		(4,908)		150

This page does not form part of the statutory financial statements

EuCAN Community Interest Company  
European Conservation Action Network

EuCAN CIC Dorset Midweek Volunteers  
Detailed Income and Expenditure Account  
for the year ended 28 February 2021

	2021		2020	
	£	£	£	£
Turnover				
Contracting work		7,260		14,310
Expenditure				
Rent and room hire	2,100		2,100	
Telephone	-		10	
Advertising	-		25	
Motor, travel, accommodation	724		1,309	
Repairs and maintenance	762		1,024	
Protective clothing, PPE and safety equipment	82		128	
Eucan DMV administration tithe	726		1,431	
Sundry expenses	798		365	
Training	-		165	
	<u>          </u>	5,192	<u>          </u>	6,557
NET SURPLUS		<u>2,068</u>		<u>7,753</u>

This page does not form part of the statutory financial statements