

Ecological Continuity Trust

Trustees' Report and Financial Statements 1st January 2022 to 31st December 2022

Grosvenor Tax Practice Limited 7 Larksfield Road Kingscourt Stroud Gloucestershire GL5 3PL

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Report of the Trustees for the year ended 31 December 2022

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 December 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The Ecological Continuity Trust

The Ecological Continuity Trust is the only organisation working to safeguard the future of the UK's strategic network of long-term ecological experiments (LTEs). Many ecological processes operate over timescales of decades. As the effects of environmental change on ecosystems are often slow to emerge, long-term studies are essential to characterise and understand these changes.

LTEs involve experimental manipulation combined with monitoring and these have been the focus of the ECT during its first fourteen years. LTEs provide greater insight into how ecosystems are likely to respond to environmental changes than monitoring alone. An experimental approach allows researchers to investigate cause and effect, to test the effectiveness of management regimes and to manipulate environmental variables beyond those currently prevailing, allowing the investigation of future scenarios. Long-term ecological experiments provide a unique platform for such studies, investigating the effects of, and interactions between environmental changes, such as air pollution, grazing management and climate change on ecosystems. LTEs allow us to understand and predict future scenarios for ecosystems in the face of environmental change. The role that LTEs play in enabling society to understand and mitigate (where possible) the consequences of climate change on ecosystems is now more important than ever.

During 2022 the ECT included in its remit support for some long-term monitoring studies (LTMs) that are associated with existing LTEs. The rationale for this inclusion in the ECT's remit and vision is fourfold:

- 1. Evidence that LTM studies, such as those included within the UK Environmental Change Network, are increasingly threatened with funding cuts and staffing shortages in the same way that LTEs were in 2008, when the ECT was established.
- 2. LTMs such as the Environmental Change Network sites that are associated with existing LTEs have the potential to add significant scale values to the scientific outputs of the latter.
- 3. The creation of LTE/LTM research 'hubs' around existing LTEs should increase their research, education and societal outreach value and thus broaden the User Group community.
- 4. Inclusion of LTM studies should broaden ECT's interest and appeal to the wider public, both in terms of its science content and its status as a charity requiring funds and donations.

In 2020, ECT published its first Corporate Plan 'Securing Long-term Experiments for the Future, which sets out a strategic framework for our activities and operations for the decade 2020-2030. The Plan was formally reviewed by the Board of Trustees in July 2022 and deemed fit-for-purpose unchanged. It is available to download from ECT's website at: https://www.ecologicalcontinuitytrust.org/strategy.

Overall Purpose

To ensure that the ecological evidence available to inform land management decisions is supported by studies that are conducted over a long enough time to:

- include representative and extreme weather conditions;
- allow for ecological processes that operate slowly sometimes over decades;
- capture infrequent stochastic events such as epidemic disease or severe drought.

The following are Specific Objectives of the ECT

- 1. Supporting existing long-term experimental platforms and new research initiatives that make use of these platforms;
- 2. Growing ECT's register of long-term experimental platforms as previously unknown or new LTEs emerge into view;
- 3. Facilitating the establishment of new LTEs and LTE/LTM research hubs where the scientific need is identified and enabling their use by a wide variety of researchers;
- 4. Establishing a new register of long-term monitoring studies (LTMs) that add scale value to existing LTEs and supporting those studies in a similar way to LTEs;
- 5. Building a network of LTE/LTM users and stakeholders (the User Group) to promote and integrate knowledge exchange and innovative scientific and practical outputs from LTEs/LTMs;
- 6. Helping to place experimental ecology at the heart of evidence-based policymaking and sustainable land use, leading to environmental and social well-being;
- 7. Communicating the science and impact of LTEs/LTMs to a wide audience of stakeholders beyond the ecological research community.

The ECT's Key Roles

- 1. **Finance** brokering major funding, especially for new experimental facilities; providing a stop-gap in emergencies for existing LTEs/LTMs, and funding small research projects, data curation and essential maintenance/repair work;
- 2. Advocacy and Engagement With Science Policy championing the case for LTEs/LTMs in the ecological research community, with Government/Research Councils and within host institutions; building partnerships with organisations in the scientific and conservation sectors, to help put experimental ecology at the heart of evidence-based policymaking, sustainable land management and education;
- Moral Support supporting researchers and trying to ensure continuity of leadership and institutional support for existing LTEs/LTMs; providing a web-based resource promoting our sites for use as *research platforms* by the wider community;
- 4. **Intellectual** identifying research gaps in the LTE network and advocating the filling of these gaps and that the suite of existing LTEs as a whole is greater than the sum of the parts; maintaining a network of key stakeholders;
- 5. **Communication** explaining the science and impact of LTEs/LTMs by harnessing new digital technologies such as webinars and virtual reality, and developing impact case studies.

Activities and Achievements - How the Public Benefitted

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. In 2022, our activities to forward our public benefit were as follows:

- ECT's primary mission to safeguard and support the UK's resource of LTEs remained unchanged. The inclusion of strategically important professional LTM studies was advanced through the creation of LTE/LTM research hubs.
- The importance and value of long-term field ecology to society was promoted significantly by our dedicated parttime Communications Officer, mainly through digital platforms (details further below).
- Recognition of the relevance and importance of the ECT was furthered through publication of a high-profile Signal Boost article in the *New Scientist* in March.
- ECT held a one-day Fringe Event highlighting the values of LTEs at the World Congress of Soil Science in Glasgow on 4 August, followed by a guided tour for delegates at the Whim Bog LTE in the Scottish Borders. This event was held in association with one of our strategic partners the British Society of Soil Science (BSSS).
- ECT hosted a highly successful exhibition stand at the British Ecological Society's Annual Meeting in Edinburgh in December. The Trust's CEO and Communications Officer were kept extremely busy providing a considerable number of visitors with details of the ECT's mission and purpose. The virtual reality headset 'tours' of BCCIL and Whim Bog LTEs were highly acclaimed by the dozens who used them.

- The Trust engaged in its first ever citizen science activity at the RainDrop LTE in June with an Executive Team of the British Society of Soil Science. Participants used equipment to record site data on a number of parameters including sward height, chlorophyll levels and soil moisture content.
- ECT funded and completed a project (in collaboration with NERC) to curate and safeguard over 27 years of vulnerable data from the Somerford Mead LTE into the Environmental Information Data Centre (EIDC) at CEH Lancaster. This was a major achievement which paves the way for further similar data curation projects at other LTEs where data is vulnerable to loss.
- The Charity's Continuity Fund for small grants was fully committed in 2022, supporting the following six awards that were designed to facilitate the use of (and add value to) existing LTEs:
 - $\circ~$ £1150 for repair and calibration of CO_2 emission monitoring equipment for the Peatland-ES-UK LTE (University of York).
 - £3000 for a validation study of the Natural England Biodiversity Metric using data from LTEs (University of Cambridge).
 - £2560 for Phenocams to capture near-continuous quantitative measurements of tree canopy/phenological responses to environmental changes at the BIFoR-FACE LTE (University of Birmingham).
 - £1000 for instruments to measure leaf canopy temperature and for a PhD student to work at the BIFoR-FACE LTE (University of Plymouth).
 - £3000 for long-term data curation and ensuring that data generation is efficient and seamless in the future at Palace Leas LTE (Newcastle University).
 - £2855 for the installation of minirhizotrons and the purchase of camera equipment to record root development at Ainsdale Dune Slacks LTE (Edge Hill University).

• Two 'new' long-term experiments (LTEs) were registered with ECT this year, bringing the total number of currently active LTEs in our national network to 36 across 37 different sites. The new LTEs are:

- the Wicken Fen Vision grazing experiment in Cambridgeshire on land owned by the National Trust;
- the agroecological rotational grazing experiment at SRUC Tulloch in Aberdeenshire.

• The LTE User Group, which comprises academic ecologists, research students, policy makers, ecological consultants, environmental non-governmental organisations, landowners, and industry grew during 2022 to 235 members at the close of the year. This represents a **12%** growth in membership on the previous year.

• ECT continued to develop a 'Volunteer Pool' to provide an additional resource to LTEs to assist with, for example, site maintenance and where particular skills are available with monitoring floral and faunal compositions of plots. At the end of 2022, the 'Pool' comprised 12 volunteers.

• The LTEs on ECT's register have an impressive record of scientific publications. Comprehensive bibliographies are maintained on the individual webpages for each LTE on our register. During 2022, the following selected high-profile publications from LTEs were notable:

• Llyn Brianne:

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Whelan, M.J. et al. (2022). Is water quality in British rivers "better than at any time since the end of theIndustrialRevolution"?ScienceofTheTotalEnvironment843:157014.[https://doi.org/10.1016/j.scitotenv.2022.157014].

Cors Fochno:
 Andrews, L.O. et al. (2022). Plant community responses to experimental climate manipulation in a Welsh ombrotrophic peatland and their palaeoenvironmental context. Global Change Biology 28(4): 1596-1617 [https://doi.org/10.1111/gcb.16003].

Glen Finglas: Pozsgai, G., Quinzo-Ortega, L. & Littlewood, N.A. (2022) Grazing impacts on ground beetle (Coleoptera: Carabidae) abundance and diversity on semi-natural grassland. Insect Conservation and Diversity 15, 36-47. [https://doi.org/10.1111/icad.12533]. • Park Grass:

Storkey, J. and Macdonald, A. J. (2022) "The role of long-term experiments in validating trait-based approaches to achieving mulitifunctionality in grasslands", Frontiers of Agricultural Science and Engineering. [https://doi.org/10.15302/J-FASE-2021438].

• Bangor Diverse:

Cesarz, S., et al. (2022) Tree diversity effects on soil microbial biomass and respiration are context dependent across forest diversity experiments. Global Ecology and Biogeography 31(5): 872-885. [https://doi.org/10.1111/geb.13461]

 BIFoR-FACE: Gardner, A. et al. (2022). Optimal stomatal theory predicts CO₂ responses of stomatal conductance in both gymnosperm and angiosperm trees. New Phytologist 237(4): 1229-1241. [https://doi.org/10.1111/nph.18618].

• Data from several LTEs are deposited in international databases, which adds to the wider 'remote' usage of these important long-term experiments.

• The Trust's Executive Director Ben Sykes contributed the following ECT-authored articles for each publication of the BES's quarterly membership magazine *The Niche* in 2022:

- Expanding the UK's network of long-term ecological experiments (December issue);
- Plynlimon research catchments added to ECT network (September issue); co-authored by Bridget Emmett & Alan Radbourne, UK Centre for Ecology and Hydrology, Bangor.
- Llyn Brianne stream observatory added to ECT network (June issue); co-authored by Steve Ormerod and Isabelle Durance, Cardiff Water Research Institute and School of Biosciences.
- Moor House grazing exclosures study in Upper Teesdale (March issue); co-authored by Rob Marrs, University of Liverpool.

• ECT produced a quarterly newsletter throughout 2022 as previously, in March, June, September and December. All issues can be viewed on the ECT's website at:

https://www.ecologicalcontinuitytrust.org/newsletter-archive.

• The following podcast interviews were carried out in 2022, which are available for listening from the ECT website at:

https://www.ecologicalcontinuitytrust.org/podcasts.

- Alan Radbourne & Jack Cosby on Plynlimon Catchments (14 June 2022)
- Francine Hughes & Owen Mountford on the Wicken Fen Vision grazing experiment (29 July 2022)

• The Trust hosted the following series of webinars in 2022, which proved popular and attracted several new members to join our core audience. Recordings of all these webinars can be viewed on ECT's YouTube channel at: https://www.youTube.com/channel/UCjcaas_6y9rDolulNsxGEXw

- Mike Morecroft, Natural England
 "Climate Change & Long-term Ecological Field Experiments"
 (9 December 2022)
- Richard Bardgett, University of Manchester
 "Colt Park Meadows Long-term Grassland Restoration Experiment" (7 October 2022)
- Mick Crawley, Imperial College London
 "The Silwood Park Long-term Ecological Field Experiments" (15 July 2022)
- Rob MacKenzie, University of Birmingham
 "Research Update from the BIFoR-FACE Elevated CO₂ Woodland Experiment" (13 May 2022)

- Bruce Lascelles, British Society of Soil Science
 "Engaging more soil scientists in long-term ecological field experiments, a potentially under-used resource".
 (8 March 2022).
- Steve Ormerod, Cardiff University
 "Forty Years of Continuous Research at Llyn Brianne Stream Catchments in Wales" (12 January 2022).

• The Trust's social media following increased significantly during 2022 as we continued to broaden our audience and appeal. There was an increase in all our digital audiences as follows:

- Twitter followers reached 1849, a 25% increase on the previous year;
- \circ YouTube subscribers reached 69, a ${\bf 64\%}$ increase on the previous year;
- LinkedIn followers reached 217, an 81% increase on the previous year;
- o Instagram followers reached 210, a 69% increase on the previous year.

Funding and Staff

The ECT continued to grow throughout 2022, rising to three employees for the first time in its fourteen-year history. In April a dedicated *part-time* fundraising manager Tim Rowland was appointed on a one-year contract, raising **£36,700** by 31 December 2022. The Trust now operates with 2.0FTEs and the in-kind expertise of 13 Trustees.

The British Ecological Society (BES) continued to support the ECT with a grant of £25,000 in 2022. The BES funding is a very positive endorsement of the value and credibility of the ECT and has almost certainly provided vital leverage in securing additional core funds from other external foundations.

At the BES Annual Meeting in December 2022 the ECT gave away books donated by one of ECT's founding Trustees, Jonathan Silvertown, and as a result received £138 in voluntary donations.

The AmazonSmile Foundation donated a total of £36.96 to ECT in 2022, derived through qualifying purchases from 24 Amazon customers who support the ECT in this way.

Obtaining project funding is crucial to the support of ECT's Small Grants Scheme. Several external funders consider this an ineligible use of their grant funds, and it is therefore very difficult to secure funding for this purpose, even though ecologists consider this to be one of the most important things that the Trust does for them. This is reflected in our 2022 grants budget being fully committed, as detailed above.

It remains challenging for ECT to project income any further than 3-4 years into the future, largely because the Trust is entirely dependent upon two income streams – competitively-won grant funding and private donations. We have a clear view of the annual income ECT requires to sustain and steadily grow its current capacity. This is between £100-£150kpa.

Under the direction of the ECT's Executive Director, Ben Sykes, the administration of the Trust ran smoothly and efficiently throughout 2022. Prior to the appointment of our dedicated fundraising manager in April 2022, a significant amount of the Director's time was taken up with preparing bids for potential funding organisations. Since then, our Executive Director has been able to focus effectively on engagement initiatives with strategic partners, including the British Society of Soil Science (BSSS), Pasture for Life (PfL), the National Biodiversity Network (NBN), the Royal Entomological Society (RES) and the National Trust. Our association with the BSSS resulted in the organisation of the ECT's fringe event at the World Congress of Soil Science in Glasgow on 4 August, followed by the site tour of the Whim Bog LTE on 5 August. Our dedicated part-time Communications Officer, Danae Dodge, has helped significantly with administrative work including updating the Trust's website, developing new LTE webpages, working on LTE Interpretation Boards, preparing our quarterly newsletter and managing our social media channels. Since the appointment of our Communications Officer on 1 February 2021, there has been a considerable boost to our audiences and followers using various digital platforms.

The effects of the coronavirus pandemic on the functioning of the ECT were not significant in 2022. With a previous long-standing commitment to home-working and online meetings (for cost and environmental reasons), ECT staff and trustees continued working normally for the most part throughout 2022.

Volunteers are an integral part of ECT's ability to sustain the 36 currently active LTEs now on its register. Where LTEs struggle for funding, both tenured and retired ecological researchers volunteer their time to keep treatments going and analyse data, often drawing in undergraduate and postgraduate students to assist in the overall running of experiments.

ECT also engages members of the public as volunteers from time-to-time when the need arises. At 31 December 2022, the Trust has a 'Volunteer Pool' of 12 to support relevant engagement activities at LTEs, such as maintenance days. Such activity is driven by arising need rather than by design each year, and ECT is always vigilant for such opportunities. In some rare cases, it is also possible for ECT to engage volunteers in botanical surveys at LTEs, though this requires specialist skills and is dependent upon the availability of those skills in any given locality.

ECT's LTE User Group continues to be chaired by a volunteering Trustee.

Governance

Full Board of Trustees meetings took place online quarterly in January, April, July and October in 2022, with our Annual General Meeting taking place alongside the July gathering. The Board's remit is to focus on strategic issues. The Executive Committee comprising the ECT's Chairman, Deputy Chairman, Honorary Treasurer, Honorary Secretary and Executive Director, met monthly throughout 2022, overseeing the day-to-day and month-to-month operations of the Trust. On behalf of the Executive Committee, the Director reported to the Board at its four quarterly meetings in 2022.

ECT implemented *three* new corporate policies in 2022 as follows:

- Compassionate Leave policy;
- Equality, Diversity and Inclusion (EDI) policy;
- Carbon Sustainability policy.

All our policies are available to view on request, and our EDI policy is available in the public domain via our website 'Opportunities' page at the following link:

https://www.ecologicalcontinuitytrust.org/opportunities

Plans for the Future

The ECT is planning a major new initiative around design and best practice for landscape-scale LTEs. We hope to bring together the major UK landowners and land managers for a stakeholder workshop in Spring 2023. There is also an ambition to afford the employment of our Communications Officer (Danae Dodge) full-time from her current part-time position. This will provide the additional capacity to deliver further LTE interpretation boards, virtual reality projects, citizen science activities, LTE Open Days/site visits and website enhancements. ECT also has a longer-term ambition to employ an 'Events Officer' to further expand the above activities. The Charity plans to continue employing Tim Rowland, our part-time Fundraising Manager, who has been so effective in bringing new funds to the Trust between April and December 2022.

ECT will continue to initiate more research 'hubs' which integrate appropriate long-term monitoring studies (LTMs) with existing LTEs on ECT's register. Depending upon funding availability, grant resources will remain focused on LTEs, but also on supporting LTE/LTM research hubs.

The Trust will prioritise necessary future interventions to safeguard at risk sites. A major initiative to help secure vulnerable LTEs is underway through ECT's coordination of a NERC Large Grant application involving 15 grassland LTEs on ECT's register. Designated as the 'GRASE' project consortium, this could yield up to £3M in funding across the 15 participating LTEs if the application is successful. The Charity is expecting a funding decision in summer 2023, potentially leading to a brand-new coordination role for ECT with Rothamsted Research (Park Grass LTE) as the scientific lead.

In partnership with the National Trust, ECT plans to hold a national/international in-person conference in 2023. This will highlight the importance of long-term ecological experimentation *at the landscape scale* in providing evidence to help mitigate the effects of environmental changes on the ecosystems on which society depends.

ECT will continue to build upon its pioneering work with Virtual Reality (VR) to plan and deliver one new VR headset experience for a selected LTE in 2023. This will be presented for the first time to a public audience at the BES Annual Meeting in Belfast in December 2023.

Subject to the availability of suitable funding, the Charity intends to develop a series of published infographics that help demonstrate the impact and value of LTEs and LTE/LTM hubs.

The Trust will embark upon a renewed campaign in 2023 to grow its 'Volunteer Pool' from its current 12 members, so that ECT has a human resource available which may be drawn upon to assist with free maintenance work or *citizen science* activities at any of the LTEs on our register.

The ECT will continue to collaborate with NERC's Environmental Information Data Centre (EIDC) based in Lancaster to curate and secure vulnerable data from LTEs, following the landmark success in 2022 in archiving over 30 years of 'at-risk' data from the Somerford Mead grazing experiment in Oxfordshire.

The ECT will continue to build new strategic relationships with relevant organisations and land managers, focusing in particular in 2023 on nascent relationships with *Pasture for Life, Field Studies Council* and the *Royal Entomological Society*.

Support for existing and new LTEs will remain a core activity of the ECT. Any 'new' unregistered LTEs to emerge into view in 2023 will be reviewed using the ECT's established criteria for registration. Once registered, 'new' LTEs will become eligible for our small grants scheme and benefit from, amongst other things, ECT's free profile-raising activities.

Promotion of the value of LTEs/LTMs to stakeholders and wider society will continue to be a key objective of the Executive Director, who will also work to continue expanding our LTE User Group and oversee the Charity's potential new venture into landscape-scale LTEs in 2023 and beyond. A close working relationship with the BES will continue to be maintained through two-monthly meetings, helping to facilitate ECT communications with the wider ecological community. The ECT will work closely with the BES, universities, and research institutes to ensure that both the research and the educational potential of the UK's LTEs is realised.

FINANCIAL REVIEW

Financial position

On 31st December 2022, ECT had funds of £80,177 comprised of £67,677 unrestricted and £12,500 restricted funds Expenditure during the year was £97,608 and income £76,959. The ECT remains a going concern.

ECT is in a strong position to continue to be a catalyst and co-ordinating organisation that has a much bigger impact than its turnover suggests. We can identify other activities that we have enabled partner organisations to deliver, but we do not know the attendant costs.

Reserves

The Trustees have agreed a policy that 3 months operating reserve is desirable. Current unrestricted funds are larger than required to satisfy this, but our fundraising is extremely dependent on occasional relatively large donations and longer cover is highly desirable for stability and continuity of service.

Exemption from Audit

For the period ending 31 December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

The trustees have appointed Tony Jones of Grosvenor Tax Practice Ltd to carry out the examination of these accounts. The trustees recommend that he remain in office until further notice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Ecological Continuity Trust (ECT) is incorporated as a company limited by guarantee and governed by Memorandum and Articles.

The Board of Trustees

The trustees were appointed for their relevant leadership, ecological knowledge, charity governance and administrative experience. They met four times during the period of this report. Further trustees will be appointed as the charity develops and requires contributions to its governance by people with other skills, networks and experience. They will be given appropriate induction and information about the role of trustees and their responsibilities under the Charities Acts. The development of the Board of Trustees is seen as an ongoing process and an induction process is used with new trustees. The ECT's Board of Trustees reflects broad representation by stakeholders in the ECT's objectives.

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.

The Trustees considered the risks to the charity during the course of the year and took appropriate steps to mitigate them as far as possible. The British Ecological Society's support provides endorsement of ECT's reputation and the value of its work, giving confidence to other funders. As the champion of long-term ecological experiments, persistence is one of our goals and our modest funds are managed to achieve this, while enabling funding opportunities to be exploited to advance our goal of establishing new long-term experiments and sustaining existing ones.

REFERENCE AND ADMINISTRATIVE DETAILS Registered Company number

06652160 (England and Wales)

Registered Charity number 1126122

Registered office Dr Robin Buxton Manor House Little Wittenham Abingdon Oxfordshire OX14 4RA

Report of the Trustees for the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

Dr A J Birkett University Research Ecologist Dr R D Buxton Ecologist Dr S J Clarke Conservationist Professor J G Duckett Retired Professor B A Emmett Ecologist Professor K W T Goulding Agricultural Research Scientist C A Holt Ecologist Dr K Maseyk Ecologist Professor J W Silvertown University Lecturer Dr C J Stevens Scientist Dr D A Stone Scientist J R B Tallowin Research Biologist Dr K Thompson Retired University Lecturer

Company Secretary

Dr R D Buxton

Independent Examiner

Mr A T Jones Grosvenor Tax Practice Limited 7 Larksfield Road Kingscourt Stroud Gloucestershire GL5 3PL

REFERENCE AND ADMINISTRATIVE DETAILS

Executive Director: Ben Sykes (appointed 1st March 2018)

Bank: CAF Bank, West Malling, Kent ME19 4JQ

Website: http://www.ecologicalcontinuitytrust.org

Contact: Dr Robin Buxton, Manor House, Little Wittenham, Abingdon, OX14 4RA

Number of employees: 3

Report of the Trustees for the year ended 31 December 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ecological Continuity Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jeremy R.B. Tallowin Chair of Trustees

Independent Examiner's Report to the Trustees of Ecological Continuity Trust

Independent examiner's report to the trustees of Ecological Continuity Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2. the accounts do not accord with those records; or
- 3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

A. Jakon

Mr A T Jones

Grosvenor Tax Practice Limited 7 Larksfield Road Kingscourt Stroud Gloucestershire GL5 3PL

Date: 31/08/2013

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		76,763	12,500	89,263	45,612
Investment income	2	196		196	596
Total		76,959	12,500	89,459	46,208
EXPENDITURE ON Raising funds		12,364	-	12,364	4,655
Charitable activities Experiments Outreach		13,530 61,252	-	13,530 61,252	24,959 41,447
Other		10,462		10,462	5,149
Total		97,608	<u> </u>	97,608	76,210
NET INCOME/(EXPENDITURE) Transfers between funds	7	(20,649) 45,360	12,500 _(45,360)	(8,149) 	(30,002)
Net movement in funds		24,711	(32,860)	(8,149)	(30,002)
RECONCILIATION OF FUNDS Total funds brought forward		42,966	45,360	88,326	118,328
TOTAL FUNDS CARRIED FORWARD		67,677	12,500	80,177	88,326

Balance Sheet 31 December 2022

CURRENT ASSETS Debtors Cash at bank	Notes 5	Unrestricted fund £ 25,000 44,700	Restricted fund £ - 12,500	31.12.22 Total funds £ 25,000 57,200	31.12.21 Total funds £ 25,000 <u>66,012</u>
		69,700	12,500	82,200	91,012
CREDITORS Amounts falling due within one year	6	(2,023)	-	(2,023)	(2,686)
NET CURRENT ASSETS		67,677	12,500	80,177	88,326
TOTAL ASSETS LESS CURRENT LIABILITIES		67,677	12,500	80,177	88,326
NET ASSETS		67,677	12,500	80,177	88,326
FUNDS Unrestricted funds Restricted funds	7			67,677 12,500	42,966 45,360
TOTAL FUNDS				80,177	88,326

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the (a) Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company (b) 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 provisions applicable to charitable companies subject to the small companies regime.

financial statements were approved by the Board of Trustees and authorised for issue on 31/08/2023 and were signed on its behalf by:

Hon. Treanser, Ecologacel Continue, Trees,

Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 Charitable Trust. 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued for the year ended 31 December 2022

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	196	596

3. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received any remuneration or benefits from the charity or any related entity.

Trustees' expenses

The charity has a policy of meeting trustees' and other volunteers' travel expenses incurred in carrying out their duties. Five trustees claimed travel expenses during the reporting period and the Treasurer used personal accounts to pay various costs and was reimbursed.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,613	34,999	45,612
Investment income	596		596
Total	11,209	34,999	46,208
EXPENDITURE ON			
Raising funds	4,655	-	4,655
Charitable activities			
Experiments	19,048	5,911	24,959
Outreach	3,391	38,056	41,447
Other	5,149	<u> </u>	5,149
Total	32,243	43,967	76,210
NET INCOME/(EXPENDITURE)	(21,034)	(8,968)	(30,002)
RECONCILIATION OF FUNDS Total funds brought forward	64,000	54,328	118,328
TOTAL FUNDS CARRIED FORWARD	42,966	45,360	88,326

Notes to the Financial Statements - continued for the year ended 31 December 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Other debtors	31.12.22 £ 	31.12.21 £
•	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.22	31.12.21
	Accrued expenses	£ 2,023	£ 2,686

7. MOVEMENT IN FUNDS

6.

		Net	Transfers	
		movement	between	At
	At 1.1.22	in funds	funds	31.12.22
	£	£	£	£
Unrestricted funds				
General fund	42,966	(20,649)	45,360	67,677
Restricted funds				
Restricted Fund	45,360	12,500	(45,360)	12,500
TOTAL FUNDS	88,326	(8,149)		80,177
	88,520	(0,14)		30,177

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	76,959	(97,608)	(20,649)
Restricted funds Restricted Fund	12,500	-	12,500
TOTAL FUNDS	89,459	(97,608)	(8,149)

Notes to the Financial Statements - continued for the year ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

		Net	
		movement	At
	At 1.1.21	in funds	31.12.21
	£	£	£
Unrestricted funds			
General fund	64,000	(21,034)	42,966
Restricted funds			
Restricted Fund	54,328	(8,968)	45,360
	440.000	(20.002)	00.000
TOTAL FUNDS	118,328	(30,002)	88,326

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,209	(32,243)	(21,034)
Restricted funds			
Restricted Fund	34,999	(43,967)	(8,968)
TOTAL FUNDS	46,208	<u>(76,210</u>)	<u>(30,002</u>)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	64,000	(41,683)	45,360	67,677
Restricted funds Restricted Fund	54,328	3,532	(45,360)	12,500
TOTAL FUNDS	118,328	(38,151)		80,177

Notes to the Financial Statements - continued for the year ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,168	(129,851)	(41,683)
Restricted funds			
Restricted Fund	47,499	(43,967)	3,532
TOTAL FUNDS	135,667	(173,818)	(38,151)

8. RELATED PARTY DISCLOSURES

Robin Buxton is a trustee of the Patsy Wood Trust, the Grit Howe Charitable Trust and The Sylva Foundation. Stewart Clarke is a trustee of British Ecological Society, which gives grants to ECT. Carly Stevens is an employee of Lancaster University which has received grants from ECT. No trustee, their family, or any organisation they are associated with has benefitted financially from the ECT.

Detailed Statement of Financial Activities for the year ended 31 December 2022

	for the year ended 31 December 2022		
		31.12.22	31.12.21
		£	£
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations		89,263	45,612
Investment income			
Deposit account interest		196	596
Total incoming resources		89,459	46,208
EXPENDITURE			
Raising donations and legacies			
Wages		11,198	3,938
Pensions		1,166	496
Sundries			221
		12,364	4,655
Charitable activities			
Wages		41,453	37,148
Pensions		4,182	3,155
IT & website costs		722	-
Hosting meetings & conference fees		11,435	-
Outreach travel expenses		2,634	2,350
Sundries		826	5,000
Grants to institutions		13,530	18,753
		74,782	66,406
Support costs			
Management			
Wages		5,979	2,625
Pensions		397	331
Insurance		670	-
Payroll management		-	48
Sundries		375	100
		7,421	3,104
Governance costs			
Wages		-	1,313
Pensions		-	165
Sundries		641	74
Accountancy and legal fees		2,400	493
		3,041	2,045

This page does not form part of the statutory accounts

Detailed Statement of Financial Activities for the year ended 31 December 2022

	31.12.22 <u>£</u>	31.12.21 <u>£</u>
Total resources expended	97,608	76,210
Net expenditure	(8,149)	<u>(30,002</u>)

This page does not form part of the statutory accounts