

MOOR TREES

England & Wales · Charity number 1081142

Details

Status	Registered
Legal form	Charitable company
Company number	03716434
Registered	2000-06-15
Register	View on the Charity Commission register

Contact

Address Old School Centre
Totnes Road
South Brent
Devon
TQ10 9BP

Phone 01364649277

Email info@moortrees.org

Website www.moortrees.org

Activities

Objects: THE OBJECTS OF THE COMPANY ARE:(A) THE PRESERVATION AND CONSERVATION FOR THE PUBLIC BENEFIT OF THE ENVIRONMENT , AND IN PARTICULAR DARTMOOR'S WILD NATURAL FORESTS;(B) THE ADVANCEMENT OF EDUCATION AMONGST THE PUBLIC CONCERNING NATURAL HISTORY, CONSERVATION AND THE ENVIRONMENT, AND IN PARTICULAR THE ROLE OF THE WOODLAND RESTORATION IN THE STABILISATION AND REGENERATION OF ECOSYSTEMS.

Activities: The growing, planting and preservation of broad-leaved trees in sympathetic locations in SW England; and education associated with these activities, especially to the disadvantaged.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DARTMOOR NATIONAL PARK, DEVON
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£326,826	£301,292	-	-
2024-03-31	£310,123	£201,165	-	-
2023-03-31	£297,111	£275,638	-	-
2022-03-31	£611,436	£595,344	£65,136	4
2021-03-31	£97,545	£128,794	-	-

Trustees

Name	Role	Appointed
David Ross Kennerley		2025-09-21
Dr Alexandra Kathryn Thiemann		2024-09-29
Dr David Robert Gibson		2025-09-21
Dr John Peter Green		2023-09-24
Jake David Alexander Willis		2024-09-29
Jenny Isaac		2022-09-25
Katherine Moore		2024-09-29
Kelly Marie Rich		2025-09-21
Tim Ferry		2018-09-23

MOOR TREES

England & Wales - Charity number 1081142

Accounts



Annual Report and Accounts

2024-25

Deepblue Accountants Ltd

Unit 112

91 Mayflower Street

Plymouth

Devon

PL1 1SB

Moor Trees

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Annual Report and Accounts 2024-25

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
For the year ended 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

Objectives and activities

The objects of the Charity are to promote the following purposes:

- The preservation and conservation for the public benefit of the environment, and in particular Dartmoor's wild natural forests;
- The advancement of education amongst the public concerning natural history, conservation and the environment, and in particular the role of the woodland restoration in the stabilisation and regeneration of ecosystems.

The trustees are satisfied that the charity's activities as performed in 2024-25 have been for the public benefit.

Activities, achievements and performance

Healthy Woodland Creation

This year saw the charity involved in a number of high-profile woodland creation and habitat restoration schemes. We continue to work with a range of landowners and partners to support a programme of tree planting and woodland expansion each winter.

Our operations team provided trees to over 30 customers and we were directly involved in planting trees at eight sites across Dartmoor and surrounding areas. Our activities this year were bolstered by the first of a three-year grant funding agreement with Utility Warehouse to support and expand our tree planting goals.

Over the winter of 2024-25, our diverse cohort of 207 volunteers exceeded over 2,133 volunteering hours supported by our team of seasonal Woodland Creation Officers. We directly planted 17,636 trees covering 20 hectares of land over 46 planting days.

Our Dartmoor provenance trees were supplied to an exciting new large-scale woodland creation project on edge of Totnes where the Devon Wildlife Trust is aiming to create a new temperate rainforest at Bowden Pillars. To support an ambitious and innovative habitat restoration scheme in the upper Erme catchment on south Dartmoor we collaborated with Dartmoor National Park Authority's Headwaters project and the University of Plymouth to be involved in the first known use of the Miyawaki planting method in an upland location in the UK. The innovative design of the plot trials has been chosen as a method of natural flood management. The scheme chose our trees and team of volunteers to plant the site as it was important to have Dartmoor provenance trees included in this scheme.

Our ongoing relationship with the Duchy of Cornwall, to gather acorns and rowan seeds from Wistman's Wood, saw the first stage of planting at a 'mirror' site close to the location of the globally significant temperate rainforest. The first 450 saplings were planted by our volunteers and colleagues from Natural England and the Woodland Trust. Our involvement was featured widely in national and regional media including international reach assisted by a special film created and hosted on Kensington Palace's YouTube channel.

Moor Trees
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03716434

Charity No. 1081142

Registered Office

The Old School Centre
Totnes Road
South Brent
Devon
TQ10 9BP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H.M. Aldis	(Resigned 10 January 2025)
J.R. Allen	(Resigned 24 July 2024)
T. Ferry	
J.P. Green	
J. Isaac	
K.A. Moore	
T. Murphy	
N.J. Smith	(Resigned 30 October 2024)
S.P. Smith	(Resigned 30 October 2024)
A.K. Thiemann	
J.D.A. Willis	

Accountants

Deepblue Accountants Ltd
Unit 112
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Plymouth
Devon
PL1 1SB

Moor Trees Trustees Annual Report

Our Woodland Creation Advisor also continued to support private landowners with developing new woodlands on their land and accessing funding from the Plymouth and South Devon Community Foundation.

Over the summer we launched a renewed citizen science programme developed with input from our seasonal Citizen Science Co-ordinator. Our sites continued to show above average survival rates of the trees we planted, recording up to 95 per cent survival rates in the woodlands we visited. Also, most encouragingly our habitats were also supporting high levels of natural colonisation - where existing trees (including the trees we planted) set seed to colonise new ground and grow further new trees. We also found that growth rates of the trees, measured by height and diameter at breast height were found to be within expected ranges for most species. Through species identification we found increasing diversity in ground cover vegetation and the presence of woodland indicator species, such as lichens and dormice, which are found in maturing woodlands with complex ecological interactions. Bird species identified during the surveys included nuthatches, wrens, chiffchaffs, robins and spotted flycatchers.

A detailed priority mapping exercise was also carried out with input from a Masters student at the University of Plymouth and accessing specialist GIS mapping expertise. The charity now has a tool that it can use to target and prioritise our woodland creation activity to help us with our landowner engagement and future partnership collaboration.

Tree supply

Our UKISG (UK and Ireland Sourced and Grown Assurance Scheme) approved and Plant Healthy certified tree nurseries have continued to expand with the support of new infrastructure and the installation of a water irrigation system at our Broadley site. During summer 2024 we had over 95,000 seedlings and saplings growing across our two sites.

By the winter of 2024-25 we had over 34,000 trees from 30 species available for supply. In total we supplied 29,595 trees to 32 customers not including our woodland creation schemes.

Our annual Seed Gathering programme sponsored again this year by the Woodland Trust resulted in 146,160 seeds being gathered and processed with a combined weight of 179kg. To gain help from the local community and landowners we launched the Great Dartmoor Tree Search to seek out the location of hard to source trees such as guelder rose, small leaved lime, whitebeam, large leaved lime, wayfaring tree, wild service tree and wych elm.

Our Community Tree Nursery team continued to share their knowledge and expertise hosting a seed gathering event for other local groups. The charity has also been featured in a case study about implementing biosecurity measures as part of a new appendix to The Tree Growers Guide which we helped to co-author with The Tree Council.

Volunteering with Moor Trees

Volunteering at Moor Trees is an opportunity to learn new skills, understand more about forest heritage while helping to improve the environment, support the local community, enhance biodiversity and at the same time improve individuals' mental health and wellbeing. Through our regular, weekly volunteering days the charity benefited from more than 6,800 hours, equivalent to four full-time members of staff. Activities range from collecting seeds from local woodlands and helping to germinate them in our nurseries, through to nurturing and tending more than 95,000 saplings in our nurseries before planting on sites across Dartmoor and the surrounding area.

Moor Trees Trustees Annual Report

Our outreach and engagement with local businesses and community groups as well as local universities and colleges has resulted in a number of dedicated sessions being planned as well as ad hoc volunteering days being booked by staff and employees of companies in the local area.

Communications, advocacy and outreach

The charity appointed a new Communications and Engagement lead in July to implement our communications strategy and grow our profile. Due to our involvement in a number of high-profile tree planting activities we generated significant local and media coverage with interviews on both the local BBC and ITV news programmes. The charity also featured on local radio talking about our work and in conjunction with the launch of a year of dedicated activity to mark our 25th anniversary through 2025.

Our advocacy programme continues to expand. Our Chief Executive was invited to contribute as a key stakeholder to develop a vision for the Central Dartmoor Landscape Recovery project. Our work over the past 25 years was also recognised by the Wild About Devon awards as part of the Devon Local Nature Recovery Strategy with Moor Trees winning the Community Group Inspirational Award in recognition of our outstanding work for nature.

For more information about our work and achievements to date our Impact Report 2024-25 can be downloaded from www.moortrees.org

Income generation

The charity continues to develop and diversify its funding streams with a growing and commitment number of corporate supporters. In 2024-25 as well as signing a significant three-year grant with the Utility Warehouse Foundation we also secured a grant to assist with the purchasing of a new pickup truck from Naturesave Insurance's Trust. Members of the 10 Million Tree Club launched in September 2024 were: Christopher's South Hams, David and Charles Publishing, Goulden and Sons, Honey's, Real Dog Food, Optimising IT, Nice Group and WM Guitars. The charity is also grateful for the regular donations from Doyle and Whitley, Glass Partitioning, LHC Design, Nick Mackman Sculptures, Rabbie's, South Hams Motor Club, Treewise Ltd and Wildings Studio.

The charity continues to offer tree dedications and also successfully ran a crowdfunding campaign with Crowdfunder and the Aviva Community Fund with mentoring from the founder of the platform to support our ambitions to plant more trees over the winter. Donations continued to grow and this year we received two legacy gifts.

Revenue continues to grow from the commercial sale of our trees and expanding woodland creation programme. The charity was unsuccessful on a number of bids to trusts and foundations due to significant oversubscription and high degrees of competition for funding which has been disappointing.

Our people

The charity currently has a small, dedicated team of five staff. Salaries are reviewed annually by trustees as part of budget considerations and approval. All new roles recruited have their salary agreed by the trustees following input from an HR advisor.

Trustee selection

Trustees are selected following receipt of an application and successful interview. Trustees are elected by secret ballot at a General Meeting by the members. Trustees need to obtain at least 50% of the vote. Trustees serve until the next Annual General Meeting following their election. Retiring members are eligible for re-election.

Moor Trees Trustees Annual Report

Looking ahead to 2025-26 and beyond

The business plan 2025-26 highlighted the following priority areas to improve our performance and the impact we make. This includes:

1. Engaging more strategically with landowners on Dartmoor focusing our targeting on our priority areas and key partnerships to increase tree cover.
2. Fully optimising our current Community Tree Nurseries for Dartmoor tree production.
3. Advocating for the tracking and open reporting of areas of tree cover and natural regeneration on Dartmoor.
4. Demonstrating the charity's expertise in woodland creation and natural regeneration
5. Delivering a programme of activity and engagement to build our profile and funder portfolio during our 25-year celebrations
6. Defining the charity's priorities for the next three-year strategic operational period.

This will include the following key areas of work:

Tree Production and Woodland Creation

- Moor Trees will continue its expansion of production to full optimisation of 120,000 trees and more than 34 species growing at any one time at our two Community Tree Nurseries and agree our next stage of growth plans.
- Generate greater awareness of our knowledge and expertise with landowners and land managers in Dartmoor with a focus on woodland creation, habitat connectivity and river valley restoration.

Raising Funds

- Continue to build membership of the 10 Million Trees Club and corporate partnerships.
- Improve our supporter journeys to generate more regular donors and review our tree dedications offer.
- Develop relationships with major donors and participate in partnership funding bids.

Increasing awareness of our work

- Develop our advocacy and influencing activity with clearer, more defined acts as part of a targeted and monitored plan
- Publish our first Impact Report and new digital collateral to promote the charity and its vision.
- Build awareness of our impact locally and generate regional and national recognition for our work.

Improving our volunteering experience

- The launch of our new volunteering and engagement strategy and volunteering policy with the aim of improving recruitment and retention of volunteers

Governance and future planning

- The charity will continue to invest in its systems and processes as well as improving our approach to Health and Safety, data protection, confidentiality, risk management and financial procedures.
- We will carry out our regular audit of trustee skills and experiences as well as commission a light touch review of our governance procedures.

Moor Trees
Trustees Annual Report

TREASURER'S REPORT
For the year ended 31 MARCH 2025

This year the charity's performance demonstrated an improved position both in terms of diversification of our income streams as well as continued prudence and efficiency savings in our expenditure along with investment in our resourcing.

Income

During 2024/25 the charity generated £326,826 in income of which £17,303 was through restricted funds. Unrestricted funds amounted to £309,523. The fundraising strategy and investment in a CRM database is helping to improve our processes and supporter journeys which in turn has seen a further diversification of income working with a variety of existing and new funders, growing our number of regular donors and engaging more corporate supporters.

The charity signed a new three-agreement with the Utility Warehouse in support of our annual tree planting aspirations. In addition, unrestricted grants were awarded from Benefact Group, Devon Environment Foundation, Grocer's Charity, Growing Diversity project, Neighbourhood Fund, Norman Family Charitable Trust, Oxygen House Foundation, The D'Oyly Carte Trust and restricted grants from Naturesave Trust and the Forestry Commission Tree Production Capital Grant.

We brought forward £195,568 into the 2024-25 financial year.

Expenditure

The charity's expenditure was £301,292 (compared to £201,165 in 2023-24).

Fund balances

As at the year-end, Moor Trees has total funds available of £221,102 of which £221,102 is unrestricted.

Reserves

The charity's Reserves Policy is to allow for unforeseen circumstances. The trustees do not foresee any risk of significant expenditure being required by the charity outside of its annual business planning and budgeting. Any such costs will be prepared for, and funding sought in a timely manner.

The intention of this policy is to retain sufficient reserves in the event that the charity should face a serious operating challenge or dramatic shift in its funding. While the aim of the charity's trustees is to utilise funds on the advancement of its charitable aims it will require a certain level of annual reserves for the following eventuality:

1. *Contingency* - unexpected expenditure in the event of an emergency
2. *Cash flow* – value of the annual budget's monthly payroll
3. *Closure* – calculated for remaining salaries of staff for notice period and winding up the charity and ensuring the payment of creditors

These principles are utilised to allow Moor Trees to calculate a reserves figure that satisfies the Charity Commission's suggested aims and the charity's desired aims. The reserves level for 2024 has been calculated at £47,824.

Risk mitigation and management

The trustees meet regularly and review risks throughout the operating year and has a Risk Management Framework and Risk Register. The charity's principal risks include its financial sustainability and resilience, pest management and biosecurity at the tree nurseries, extreme weather events and climate change, volunteer recruitment and retention, safeguarding, health and safety especially at our tree nurseries and tree planting operations.

Moor Trees

Trustees Annual Report

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink that reads "Jenny Isaac". The signature is written in a cursive style with a large, looped 'J' and 'A'.

J. Isaac

Trustee

21 September 2025

Moor Trees

Independent Examiners Report

Independent Examiner's Report to the trustees of Moor Trees

I report to the charity trustees on my examination of the financial statements of *Moor Trees* for the year ended 31 March 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Sarah Glenister FCCA Association of Chartered
Certified Accountants
Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB
21 September 2025

Moor Trees
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Charitable activities	4	90,887	17,303	108,190	146,383
Other	5	218,636	-	218,636	163,740
Total		309,523	17,303	326,826	310,123
Expenditure on:					
Charitable activities	6	106,434	18,993	125,427	46,849
Other	7	175,865	-	175,865	154,316
Total		282,299	18,993	301,292	201,165
Net gains on Investments		-	-	-	-
Net income	8	27,224	(1,690)	25,534	108,958
Transfers between funds		15,000	(15,000)	-	-
Net income before other gains/(losses)		42,224	(16,690)	25,534	108,958
Other gains and losses					
Net movement in funds		42,224	(16,690)	25,534	108,958
Reconciliation of funds:					
Total funds brought forward		178,878	16,690	195,568	86,610
Total funds carried forward		221,102	-	221,102	195,568

Moor Trees
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	326,826	310,123
Gross income for the year	<u>326,826</u>	<u>310,123</u>
Expenditure	291,496	194,464
Depreciation and charges for impairment of fixed assets	9,796	6,701
Total expenditure for the year	<u>301,292</u>	<u>201,165</u>
Net income before tax for the year	25,534	108,958
Net income for the year	<u>25,534</u>	<u>108,958</u>

Moor Trees
Balance Sheet
at 31 March 2025

Company No. 03716434	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	25,432	20,238
		25,432	20,238
Current assets			
Stocks	11	5,995	14,700
Debtors	12	87,581	74,640
Cash at bank and in hand		336,623	107,199
		430,199	196,539
Creditors: Amount falling due within one year	13	(116,191)	(21,209)
		314,008	175,330
Net current assets		339,440	195,568
Total assets less current liabilities		339,440	195,568
Creditors: Amounts falling due after more than one year	14	(118,338)	-
Net assets excluding pension asset or liability		221,102	195,568
Total net assets		221,102	195,568
The funds of the charity			
Restricted funds			
Restricted income funds	15	-	16,690
		-	16,690
Unrestricted funds			
General funds	15	206,312	97,544
Designated funds		14,790	81,334
		221,102	178,878
Reserves	15		
Total funds		221,102	195,568

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 September 2025

And signed on its behalf by:

**Moor Trees
Balance Sheet**

Jerry Isaac

J. Isaac
Trustee

21 September 2025

Moor Trees

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Moor Trees

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Nursery/ Planting equipment	20-25% reducing balance
Motor vehicle	33% reducing balance
Office equipment	25% reducing balance

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1.00, to the company should it be wound up. As at 31 March 2025 therefore were 7 members.

Moor Trees**Notes to the Accounts****3 Statement of Financial Activities - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	109,105	37,278	146,383
Other	163,740	-	163,740
Total	<u>272,845</u>	<u>37,278</u>	<u>310,123</u>
Expenditure on:			
Charitable activities	41,412	5,437	46,849
Other	141,316	13,000	154,316
Total	<u>182,728</u>	<u>18,437</u>	<u>201,165</u>
Net income	<u>90,117</u>	<u>18,841</u>	<u>108,958</u>
Transfers between funds	190,910	(190,910)	-
Net income before other gains/(losses)	<u>281,027</u>	<u>(172,069)</u>	<u>108,958</u>
Other gains and losses:			
Net movement in funds	<u>281,027</u>	<u>(172,069)</u>	<u>108,958</u>
Reconciliation of funds:			
Total funds brought forward	(102,149)	188,759	86,610
Total funds carried forward	<u>178,878</u>	<u>16,690</u>	<u>195,568</u>

Moor Trees

Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Woodland Trust	-	700	700	7,588
Devon Environment Foundation	10,000	-	10,000	-
Forestry Commission - Tree	-	1,603	1,603	16,690
The D'oyly Carte Trust	4,000	-	4,000	3,000
National Grid - Community Matters	-	-	-	10,000
Steel Charitable Trust	-	-	-	22,105
Schroder Charity Trust	-	-	-	4,000
Norman Family Charitable Trust	4,000	-	4,000	2,500
Swire Charitable Trust	-	-	-	30,000
Garfield Weston Foundation	-	-	-	50,000
Alpkit Foundation	-	-	-	500
NatureSave Trust	-	15,000	15,000	-
Utility Warehouse Ltd	61,662	-	61,662	-
The Grocers Charity	5,000	-	5,000	-
The Benefact Group	1,000	-	1,000	-
ATASS Foundation - Oxygen House	3,225	-	3,225	-
Neighbourhood Fund 2024	2,000	-	2,000	-
	<u>90,887</u>	<u>17,303</u>	<u>108,190</u>	<u>146,383</u>

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Other	9,380	9,380	402
Membership Fees & Gift Aid	1,667	1,667	1,504
Corporate Membership	24,788	24,788	35,910
Tree Dedication	3,648	3,648	2,893
Donations & Legacies	52,982	52,982	26,890
Carbon Mitigation	2,899	2,899	7,063
Interest	2,134	2,134	209
Woodland Creation	73,470	73,470	50,477
Professional Fees	47,668	47,668	38,392
	<u>218,636</u>	<u>218,636</u>	<u>163,740</u>

Moor Trees
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consumable Materials	14,483	1,603	16,086	5,176
Tools and Equipment	31,727	700	32,427	3,953
Subcontractors	33,136	16,690	49,826	16,951
Fundraising Activities	27,088	-	27,088	20,769
<i>Governance costs</i>				
	<u>106,434</u>	<u>18,993</u>	<u>125,427</u>	<u>46,849</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	125,447	125,447	113,510
Motor and travel costs	8,349	8,349	8,462
Premises costs	3,988	3,988	3,009
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	9,796	9,796	6,701
General administrative costs	18,950	18,950	11,778
Legal and professional costs	9,335	9,335	10,856
	<u>175,865</u>	<u>175,865</u>	<u>154,316</u>

8 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	10,198	6,701

9 Staff costs

	2025	2024
Salaries and wages	112,961	101,546
Social security costs	8,351	5,859
Pension costs	3,170	1,841
	<u>124,482</u>	<u>109,246</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025	2024
	Number	Number
Permanent employees	<u>5</u>	<u>4</u>
	<u>5</u>	<u>4</u>

Moor Trees
Notes to the Accounts

10 Tangible fixed assets

	Nursery/ Planting equipment £	Motor vehicle £	Office equipment £	Total £
Cost or revaluation				
At 1 April 2024	41,181	14,168	6,562	61,911
Additions	-	15,490	-	15,490
Disposals	-	(14,168)	-	(14,168)
At 31 March 2025	<u>41,181</u>	<u>15,490</u>	<u>6,562</u>	<u>63,233</u>
Depreciation and impairment				
At 1 April 2024	22,668	14,070	4,935	41,673
Depreciation charge for the year	4,628	5,163	407	10,198
Disposals	-	(14,070)	-	(14,070)
At 31 March 2025	<u>27,296</u>	<u>5,163</u>	<u>5,342</u>	<u>37,801</u>
Net book values				
At 31 March 2025	<u>13,885</u>	<u>10,327</u>	<u>1,220</u>	<u>25,432</u>
At 31 March 2024	<u>18,513</u>	<u>98</u>	<u>1,627</u>	<u>20,238</u>

11 Stocks

	2025 £	2024 £
Finished goods	5,995	14,700
	<u>5,995</u>	<u>14,700</u>
Carrying value analysed by activities	2025 £	2024 £
Trees, stakes etc	5,995	14,700
	<u>5,995</u>	<u>14,700</u>

12 Debtors

	2025 £	2024 £
Trade debtors	82,688	73,105
Other debtors	-	49
Prepayments and accrued income	4,893	1,486
	<u>87,581</u>	<u>74,640</u>

Moor Trees**Notes to the Accounts****13 Creditors:**

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	11,121	12,808
Other taxes and social security	12,043	4,491
Other creditors	1,670	1,483
Accruals	1,357	2,427
Deferred income	90,000	-
	<u>116,191</u>	<u>21,209</u>

14 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Deferred income	118,338	-
	<u>118,338</u>	<u>-</u>

Moor Trees

Notes to the Accounts

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
Woodland Trust	-	700	(700)	-	-
Forestry Commission, England	16,690	1,603	(18,293)	-	-
NatureSave Trust	-	15,000	-	(15,000)	-
<i>Total</i>	<u>16,690</u>	<u>17,303</u>	<u>(18,993)</u>	<u>(15,000)</u>	<u>-</u>
Unrestricted funds:					
General funds	97,544	203,846	(110,078)	15,000	206,312
Designated funds:					
Evolving Forests	1,334	-	(1,334)	-	-
Garfield Weston Foundation	50,000	-	(50,000)	-	-
Swire Charitable Trust	30,000	-	(30,000)	-	-
Utility Warehouse Ltd	-	61,662	(61,662)	-	-
The Grocers Charity	-	5,000	(5,000)	-	-
Devon Environment Foundation	-	10,000	(10,000)	-	-
The Benefact Group	-	1,000	(1,000)	-	-
The D'Oyly Carte Trust	-	4,000	(4,000)	-	-
ATASS Foundation - Oxygen House	-	3,225	(3,225)	-	-
Neighbourhood Fund 2024	-	2,000	(2,000)	-	-
Norman Family Charitable Trust	-	4,000	(4,000)	-	-
Estate of George Radford	-	14,790	-	-	14,790
<i>Total</i>	<u>81,334</u>	<u>105,677</u>	<u>(172,221)</u>	<u>-</u>	<u>14,790</u>
Total funds	<u>195,568</u>	<u>326,826</u>	<u>(301,292)</u>	<u>-</u>	<u>221,102</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Woodland Trust

Forestry Commission,

England

NatureSave Trust

Designated funds:

Moor Trees

Notes to the Accounts

Evolving Forests
Garfield Weston Foundation
Swire Charitable Trust
Utility Warehouse Ltd
The Grocers Charity
Devon Environment
Foundation
The Benefact Group
The D'Oyly Carte Trust
ATASS Foundation - Oxygen
House
Neighbourhood Fund 2024
Norman Family Charitable
Trust
Estate of George Radford

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	13,351	12,083	25,434
Net current assets	314,006	-	314,006
Creditors due in more than one year and provisions	(118,338)	-	(118,338)
	<u>209,019</u>	<u>12,083</u>	<u>221,102</u>

17 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	107,199	229,424	336,623
	<u>107,199</u>	<u>229,424</u>	<u>336,623</u>
Net debt	<u>107,199</u>	<u>229,424</u>	<u>336,623</u>

Moor Trees
Notes to the Accounts

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	3,170	1,841

19 Related party disclosures

Controlling party

There is no controlling party.

Moor Trees
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Charitable activities				
Woodland Trust	-	700	700	7,588
Devon Environment Foundation	10,000	-	10,000	-
Forestry Commission - Tree	0	1,603	1,603	16,690
The D'oyly Carte Trust	4,000	-	4,000	3,000
National Grid - Community Matters	-	-	-	10,000
Steel Charitable Trust	-	-	-	22,105
Schroder Charity Trust	-	-	-	4,000
Norman Family Charitable Trust	4,000	-	4,000	2,500
Swire Charitable Trust	-	-	-	30,000
Garfield Weston Foundation	-	-	-	50,000
Alpkit Foundation	-	-	-	500
NatureSave Trust	-	15,000	15,000	-
Utility Warehouse Ltd	61,662	-	61,662	-
The Grocers Charity	5,000	-	5,000	-
The Benefact Group	1,000	-	1,000	-
ATASS Foundation - Oxygen House	3,225	-	3,225	-
Neighbourhood Fund 2024	2,000	-	2,000	-
	90,887	17,303	108,190	146,383
Other				
Other	9,380	-	9,380	402
Membership Fees & Gift Aid	1,667	-	1,667	1,504
Corporate Membership	24,788	-	24,788	35,910
Tree Dedication	3,648	-	3,648	2,893
Donations & Legacies	52,982	-	52,982	26,890
Carbon Mitigation	2,899	-	2,899	7,063
Interest	2,134	-	2,134	209
Woodland Creation	73,470	-	73,470	50,477
Professional Fees	47,668	-	47,668	38,392
	218,636	-	218,636	163,740
Total income and endowments	309,523	17,303	326,826	310,123
Expenditure on:				
Charitable activities				
Consumable Materials	14,483	1,603	16,086	5,176
Tools and Equipment	31,727	700	32,427	3,953
Subcontractors	33,136	16,690	49,826	16,951
Fundraising Activities	27,088	-	27,088	20,769

Moor Trees

Detailed Statement of Financial Activities

	106,434	18,993	125,427	46,849
Total of expenditure on charitable activities	106,434	18,993	125,427	46,849
Employee costs				
Salaries/wages	112,961	-	112,961	101,546
Employer's NIC	8,351	-	8,351	5,859
Pension costs	3,170	-	3,170	1,841
Staff recruitment	219	-	219	685
Staff training	468	-	468	1,032
Staff protective clothing	278	-	278	209
Temporary staff	-	-	-	2,338
	125,447	-	125,447	113,510
Motor and travel costs				
Vehicles - General costs	781	-	781	482
Vehicles - Leasing and hire costs	2,161	-	2,161	483
Vehicles - Fuel	749	-	749	1,966
Travel and telephone	4,658	-	4,658	5,531
	8,349	-	8,349	8,462
Premises costs				
Rent	3,522	-	3,522	3,009
Rates	466	-	466	-
	3,988	-	3,988	3,009
General administrative costs, including depreciation and amortisation				
Depreciation of Nursery/ Planting equipment	4,628	-	4,628	6,108
Depreciation of Motor vehicle	5,163	-	5,163	50
Depreciation of Office equipment	407	-	407	543
Profit on disposal of tangible fixed assets	(402)	-	(402)	-
Bank charges	132	-	132	142
Equipment repairs and maintenance	-	-	-	306
General insurances	4,531	-	4,531	2,071
Advertising and promotions	4,186	-	4,186	2,472
Printing, postage and stationery	3,263	-	3,263	1,708
Software, IT support and related costs	3,242	-	3,242	3,583
Membership and subscriptions fees	493	-	493	276
Consumables and refreshments	3,103	-	3,103	1,220
	28,746	-	28,746	18,479
Legal and professional costs				
Accountancy and bookkeeping	3,748	-	3,748	3,708
Consultancy fees	780	-	780	-

Moor Trees**Detailed Statement of Financial Activities**

Other legal and professional costs	4,807	-	4,807	7,148
	<u>9,335</u>	<u>-</u>	<u>9,335</u>	<u>10,856</u>
Total of expenditure of other costs	<u>175,865</u>	<u>-</u>	<u>175,865</u>	<u>154,316</u>
Total expenditure	282,299	18,993	301,292	201,165
Net gains on investments	-	-	-	-
	<u>27,224</u>	<u>(1,690)</u>	<u>25,534</u>	<u>108,958</u>
Net income	15,000	(15,000)	-	-
Transfers between funds				
Net income before other gains/(losses)	<u>42,224</u>	<u>-</u>	<u>42,224</u>	<u>108,958</u>
Other Gains	-	-	-	-
	<u>42,224</u>	<u>-</u>	<u>42,224</u>	<u>108,958</u>
Net movement in funds	<u>42,224</u>	<u>-</u>	<u>42,224</u>	<u>108,958</u>
Reconciliation of funds:				
Total funds brought forward	178,878	16,690	195,568	86,610
Total funds carried forward	<u>221,102</u>	<u>16,690</u>	<u>237,792</u>	<u>195,568</u>

MOOR TREES

England & Wales - Charity number 1081142

Accounts



Annual Report and Accounts

2023-24

Deepblue Accountants Ltd

Unit 112

91 Mayflower Street

Plymouth

Devon

PL1 1SB

Moor Trees
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Summary Income and Expenditure Account	13
Balance Sheet	14
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03716434

Charity No. 1081142

Registered Office

The Old School Centre
Totnes Road
South Brent
Devon
TQ10 9BP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

H.M. Aldis
J.R. Allen
T. Ferry
J.P. Green
J. Isaac
T. Murphy
G.P. Sharp (Resigned 24 September 2023)
S.P. Smith

Company Secretary

J.R. Allen

Accountants

Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB

The trustees present their annual report and financial statements for the year ended 31 March 2024.

Objectives and activities

The objects of the Charity are to promote the following purposes:

- The preservation and conservation for the public benefit of the environment, and in particular Dartmoor's wild natural forests;
- The advancement of education amongst the public concerning natural history, conservation and the environment, and in particular the role of the woodland restoration in the stabilisation and regeneration of ecosystems.

The trustees are satisfied that the charity's activities as performed in 2023-24 have been for the public benefit.

Activities, achievements and performance

Healthy Woodland Creation

This year saw the charity continue to work with a range of landowners and partners to support a programme of tree planting and woodland expansion. To underpin our work in this area a new policy *Woodland Creation Principles* was developed led by Dr Thomas Murphy. These principles will guide our work and assist us in prioritising way and how we plant healthy woodlands.

Utilising the expertise of our Woodland Creation Advisor, Graham Burton, we directly supported five landowners with advice and guidance on the design and planning of their woodland creation scheme. Three of these were supported to access funding from the Plymouth and South Devon Community Forest grant programme.



Tree planting at Upcott Grange Farm, January 2024

Over the winter of 2023-24, with the help of a diverse cohort of volunteers we delivered 331 volunteering days exceeding 1,986 volunteering hours in total. We directly planted over 10,000 trees covering 8.6 hectares of land over the duration of 26 planting days. This activity included assisting South West Lakes Trust with a natural regeneration project at Venford reservoir and corporate partner Meritex Ltd planting their own new woodland. With funding from the National Grid Community Foundation we were also able to support a further eight local groups with trees and protection products for their woodland and hedgerow creation activities.

Our summertime programme of monitoring continues to sites we had previously planted including a revisit to the first ever site we planted at Scorrison Down.

A survey of landowners was carried out with the aim of assisting us to understand more about the motivations to restore and create woodland and improve our assistance and support for landowners.

"The planting process with Moor Trees staff and volunteers was one of the most positive and inspirational experiences of my life. There has been a very high survival rate of the trees, and there has been a noticeable increase in wildlife in the last six years. Our experience and what we have been able to show people has inspired neighbouring landowners to plant trees or remove grazing and allow natural regeneration of woodland and species rich grassland."
(landowner)

Local provenance tree supply

Our UKISG (UK and Ireland Sourced and Grown Assurance Scheme) approved tree nurseries have continued to expand with the support of new infrastructure including a new commercial fridge purchased and erected with the assistance of a range of grants and donations including a capital grant from the Forestry Commission's Tree Production Capital Grant, Steel Charitable Trust and Devon Environment Foundation. During summer 2023 we had over 64,000 seedlings and saplings growing across our two sites.

By the winter of 2023-24 we had over 25,800 local provenance trees from 27 species available for supply. In total we supplied over 16,000 trees to 32 customers not including our woodland creation schemes. This included The Duchy of Cornwall, Devon Wildlife Trust (Devon Treescapes) and South West Lakes Trust.



A group of students process seeds at our Community Tree Nursery

The charity signed a new three-year agreement with the Woodland Trust to support our activity in providing local provenance trees for local tree planting schemes. The activity included our annual Seed Gathering Programme which saw us gather and process in our two community tree nurseries over 670,000 seeds, nuts and fruit from Dartmoor and the surrounding area. Included in this partnership is a dedicated stream of activity helping to build our understanding and success rates in germinating and growing the following priority species: guelder rose, small leaved lime, whitebeam, large leaved lime, wayfaring tree,

wild service tree, wych elm alongside our ongoing black poplar cultivation. With funding from The D'oyly Carte Trust we also improved our training and identification resources for volunteers.

In collaboration with the National Lottery funded project Dynamic Dartmoor, in conjunction with Parklife SW CIC, we provided guidance and shared our knowledge and expertise in the identification, appropriate collecting and recording of seed collecting with local community groups and schools. The seeds gathered were then processed by our team of volunteers at our Community Tree Nurseries.

Our experience in expanding and optimising production at our Community Tree Nurseries continues to be called upon by local groups requesting visits as well as our ongoing involvement in the Community Tree Nursery Collaborative peer to peer learning network. As part of the government's Tree Production Innovation Fund supported project 'Growing Diversity' we have delivered a webinar on administrative process and commercialisation of tree nurseries as well as a training session on biosecurity. Moor Trees has also been leading a pilot as part of the government funded Trees Outside Woodland programme to test and evaluate the feasibility of offering a group scheme for Community Tree Nurseries to be accredited by the Plant Healthy Certification Scheme. Moor Trees was also featured as a case study in an online appendix to The Tree Growers Guide that we helped co-author as part of previous Green Recovery Challenge Fund activity.

Volunteering with Moor Trees

Volunteering at Moor Trees is an opportunity to learn new skills, understand more about forest heritage while helping to improve the environment, support the local community, enhance biodiversity and at the same time improve individuals' mental health and wellbeing. Through our regular, weekly volunteering days the charity benefited from more than 4,260 hours, equivalent to 2.5 full-time members of staff.



Volunteers gather for lunch after a morning of seed gathering, October 2023

Activities range from collecting seeds from local woodlands and helping to germinate them in our nurseries, through to nurturing and tending more than 70,000 saplings in our nurseries before planting on sites across Dartmoor and the surrounding area.

"Working with people from many different walks of life, abilities and generations (as a young person); friendly welcoming atmosphere; feeling like I'm making a difference. It's a brilliant opportunity for people like me doing their Duke of Edinburgh" (volunteer)

"I love being part of Moor Trees, I love doing something really practical and positive for the environment every week, and for climate change. I love being part of the volunteer team and spending time with such lovely people, staff and volunteers each week, making friends and meeting new people of all ages and backgrounds, and the really interesting diverse conversations we have. There's always a very positive, no worries atmosphere, so I can leave my troubles at home and just be in the moment." (volunteer)

In February and March the Moor Trees community of volunteers and staff past and present came together for two special tree planting days. The first in memory of our colleague Brian Daniel who passed away in December and the second for our co-founder Christopher Layton.

Communications, advocacy and outreach



Volunteers carefully gathering acorns at Wistman's Wood, October 2023

The charity continues to promote its activities through a twice-yearly membership newsletter and regular e-newsletters. Our social media channels provide an opportunity to promote our regular volunteering days as well as educate the wider community about our seasonal tasks of seed gathering, tree growing and planting.

This year the charity was featured on local television highlighting our involvement in the restoration of Wistman's Wood with The Duchy of Cornwall. As well as featuring our day of acorn gathering at the temperate rainforest Site of Special Scientific Interest a reporter turned up at our Dartington tree nursery to cover the processing of the acorns to feature on BBC Spotlight. Our work was also covered in the local press including two double-page features in *The Moorlander*.

Our advocacy programme is also expanding. The charity was invited to speak at a dedicated event on temperate rainforests organised by the Dartmoor Society outlining our views for the future restoration and expansion of these valuable habitats. Moor Trees also provided evidence to an Independent review of protected site management on Dartmoor commissioned by the Secretary of State for Environment, Food and Rural Affairs.

Income generation

This year we carried out an extensive review of our fundraising progress to date which culminated in the development and implementation of a comprehensive new fundraising strategy. The aim is to diversify our income streams and build a more sustainable and resilient pipeline of funding opportunities and regular giving while also expanding our engagement with corporate supporters.

We are very appreciative of our corporate supporters in 2023-24 who were: Calendar Club, Christopher's, David & Charles Ltd, Doyle & Whitley Ltd, EAD Ecology, Ecologic Consultant, Glass Partitioning, Goulden & Sons, Meritex International, Metric UK Boiler Hire, Partrac, Rabbin's Tours, Raft Lighting, South Hams Motor Club, Treewise Ltd, Vault 53, Wildings Studio and WM Guitars Ltd.

The charity continues to offer tree dedications and also successfully ran a crowdfunding campaign with Crowdfunder and the Aviva Community Fund this year linked to our work restoring ancient woodland.

Our people

The charity currently has a small, dedicated team of five staff. Salaries are reviewed annually by trustees as part of budget considerations and approval. All new roles recruited have their salary agreed by the trustees following input from an HR advisor.

Trustee selection

Trustees are selected following receipt of an application and successful interview. Trustees are elected by secret ballot at a General Meeting by the members. Trustees need to obtain at least 50% of the vote. Trustees serve until the next Annual General Meeting following their election. Retiring members are eligible for re-election.

Looking ahead to 2024-25 and beyond

The business plan 2024-25 highlighted the following priority areas to improve our performance and the impact we make:

Tree Production and Woodland Creation

- Moor Trees will continue its expansion of production to full optimisation at our two Community Tree Nurseries and negotiate multi-year growing and supply contracts for schemes and partners on Dartmoor.
- We will also be more targeted with our engagement with landowners to strategically engage in woodland regeneration and creation projects following an exercise of priority mapping of potential sites on Dartmoor.

Raising Funds

- Our new fundraising strategy will be fully implemented with a focus on developing our corporate relationships, regular giving through and increased profile and brand awareness.
- Improve our donor journey by investing in a CRM database ahead of launching a 25th Anniversary Appeal

Increasing awareness of our work

- A new communications strategy with dedicated resource will help to grow our profile in the local community.
- Activity will be targeted on landowner and corporate engagement as well as encouraging volunteering and regular giving.
- We will raise awareness of our knowledge and expertise a part of a programme of activity to celebrate 25 years of delivery with a focus on the difference we will deliver for climate and nature by 2050

Improving our volunteering experience

- A review of our volunteering and engagement activity will aid us in being more inclusive with opportunities to engage with the charity to help increase recruitment and retention of volunteers.

Governance and future planning

- The charity will continue to invest in its systems and processes as well as improving our approach to Health and Safety, data protection, confidentiality, risk management and financial procedures.
- We will invest in our staff with training opportunities and a new appraisal process.
- We will carry out an audit of trustee skills and experiences as well as commission light touch review of our governance procedures.

TREASURER'S REPORT
For the year ended 31 MARCH 2024

This year the charity's performance demonstrated an improved position both in terms of diversification of our income streams as well as prudence and efficiency savings in our expenditure.

Income

During 2023-24 the charity generated £310,123 in income of which £37,278 was through restricted funds. Unrestricted funds amounted to £272,845. Investing in a dedicated fundraiser helped the charity to further diversify its income working with a variety of existing and new funders including an increase in corporate supporters.

The charity signed a new three-agreement with the Woodland Trust to assist with our local provenance tree production. In addition, unrestricted grants were awarded from Alpkit Foundation, Garfield Weston Foundation, Norman Family Charitable, Schroder Charitable Trust and Swire Charitable Trust. Restricted grants were awarded from National Grid Community Matters.

We brought forward £86,610 into the 2023-24 financial year.

Expenditure

The charity's expenditure was £ 201,165 (compared to £275,638 in 2022-23).

Fund balances

As at the year-end, Moor Trees has total funds available of £195,568 of which £178,878 is unrestricted.

Reserves

The charity's Reserves Policy is to allow for unforeseen circumstances. The trustees do not foresee any risk of significant expenditure being required by the charity outside of its annual business planning and budgeting. Any such costs will be prepared for, and funding sought in a timely manner.

The intention of this policy is to retain sufficient reserves in the event that the charity should face a serious operating challenge or dramatic shift in its funding. While the aim of the charity's trustees is to utilise funds on the advancement of its charitable aims it will require a certain level of annual reserves for the following eventuality:

1. *Contingency* - unexpected expenditure in the event of an emergency
2. *Cash flow* – value of the annual budget's monthly payroll
3. *Closure* – calculated for remaining salaries of staff for notice period and winding up the charity and ensuring the payment of creditors

These principles are utilised to allow Moor Trees to calculate a reserves figure that satisfies the Charity Commission's suggested aims and the charity's desired aims. The reserves level for 2024 has been calculated at £38,988.

Risk mitigation and management

The trustees meet regularly and review risks throughout the operating year. The charity's principal risks include its financial sustainability and resilience, pest management and biosecurity at the tree nurseries, extreme weather events, volunteer recruitment and retention, safeguarding, health and safety especially at our tree nurseries and tree planting operations. A new risk management framework and risk register is being developed in 2024.

Moor Trees

Trustees Annual Report

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

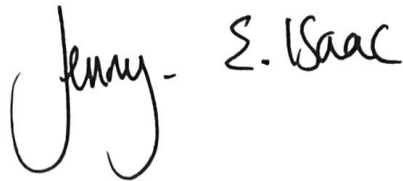
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Isaac

Trustee

29 September 2024

A handwritten signature in black ink, consisting of the name 'Jenny' followed by a hyphen and 'S. Isaac'. The signature is written in a cursive, flowing style.

Moor Trees

Independent Examiners Report

Independent Examiner's Report to the trustees of Moor Trees

I report to the charity trustees on my examination of the financial statements of Moor Trees for the year ended 31 March 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants , which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Sarah Glenister FCCA Association of Chartered
Certified Accountants
Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB
29 September 2024

Moor Trees
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	4	109,105	37,278	146,383	185,463
Other	5	163,740	-	163,740	111,648
Total		272,845	37,278	310,123	297,111
Expenditure on:					
Charitable activities	6	41,412	5,437	46,849	89,209
Other	7	141,316	13,000	154,316	186,429
Total		182,728	18,437	201,165	275,638
Net gains on investments		-	-	-	-
Net income	8	90,117	18,841	108,958	21,473
Transfers between funds		190,910	(190,910)	-	-
Net income before other gains/(losses)		281,027	(172,069)	108,958	21,473
Other gains and losses					
Net movement in funds		281,027	(172,069)	108,958	21,473
Reconciliation of funds:					
Total funds brought forward		(102,149)	188,759	86,610	65,137
Total funds carried forward		178,878	16,690	195,568	86,610

Moor Trees
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	310,123	297,111
Gross income for the year	<u>310,123</u>	<u>297,111</u>
Expenditure	194,464	268,183
Depreciation and charges for impairment of fixed assets	6,701	7,455
Total expenditure for the year	<u>201,165</u>	<u>275,638</u>
Net income before tax for the year	108,958	21,473
Net income for the year	<u>108,958</u>	<u>21,473</u>

**Moor Trees
Balance Sheet**

at 31 March 2024

Company No. 03716434	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	20,238	26,290
		<u>20,238</u>	<u>26,290</u>
Current assets			
Stocks	11	14,700	5,688
Debtors	12	74,640	26,102
Cash at bank and in hand		107,199	68,298
		<u>196,539</u>	<u>100,088</u>
Creditors: Amount falling due within one year	13	(21,209)	(39,768)
Net current assets		<u>175,330</u>	<u>60,320</u>
Total assets less current liabilities		<u>195,568</u>	<u>86,610</u>
Net assets excluding pension asset or liability		<u>195,568</u>	<u>86,610</u>
Total net assets		<u><u>195,568</u></u>	<u><u>86,610</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		16,690	188,759
		<u>16,690</u>	<u>188,759</u>
Unrestricted funds	14		
General funds		97,544	(151,191)
Designated funds		81,334	49,042
		<u>178,878</u>	<u>(102,149)</u>
Total funds		<u><u>195,568</u></u>	<u><u>86,610</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

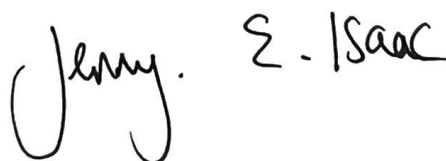
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 September 2024

And signed on its behalf by:



J. Isaac
Trustee
29 September 2024

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Nursery/ Planting equipment	20-25% reducing balance
Motor vehicle	33% reducing balance
Office equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1.00, to the company should it be wound up. As at 31 March 2023 therefore were 7 members.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Charitable activities	34,465	150,998	185,463
Other	111,648	-	111,648
Total	<u>146,113</u>	<u>150,998</u>	<u>297,111</u>
Expenditure on:			
Charitable activities	19,562	69,647	89,209
Other	186,429	-	186,429
Total	<u>205,991</u>	<u>69,647</u>	<u>275,638</u>
Net income	<u>(59,878)</u>	<u>81,351</u>	<u>21,473</u>
Net income before other gains/(losses)	(59,878)	81,351	21,473
Other gains and losses:			
Net movement in funds	<u>(59,878)</u>	<u>81,351</u>	<u>21,473</u>
Reconciliation of funds:			
Total funds brought forward	(42,272)	107,408	65,136
Total funds carried forward	<u>(102,150)</u>	<u>188,759</u>	<u>86,609</u>

4 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Woodland Trust	-	7,588	7,588	62,957
GRCF Grant	-	-	-	68,041
Groundwork UK	-	-	-	1,500
Devon Environment Foundation	-	-	-	20,000
The Neighbourly Foundation	-	-	-	800
Community Fund - National	-	-	-	10,000
The Big Give Grant	-	-	-	5,165
CLA Charitable Trust	-	-	-	3,000
Evolving Forests Ltd	-	-	-	4,000
Forestry Commission - Tree	-	16,690	16,690	10,000
The D'oyly Carte Charitable Trust	-	3,000	3,000	-
National Grid - Community Matters	-	10,000	10,000	-
Steel Charitable Trust	22,105	-	22,105	-
Schroder Charity Trust	4,000	-	4,000	-
The Norman Charitable Trust	2,500	-	2,500	-
Swire Charitable Trust	30,000	-	30,000	-
Garfield Weston Foundation	50,000	-	50,000	-
Alpkit Foundation	500	-	500	-
	<u>109,105</u>	<u>37,278</u>	<u>146,383</u>	<u>185,463</u>

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Other	402	402	1,527
Membership Fees & Gift Aid	1,504	1,504	2,289
Corporate Membership Fees	35,910	35,910	17,096
Tree Dedication	2,893	2,893	3,050
Donations	26,890	26,890	40,085
Carbon Mitigation	7,063	7,063	20,886
Interest	209	209	-
Woodland Creation	50,477	50,477	24,525
Consultancy & Professional Fees	38,392	38,392	2,190
	<u>163,740</u>	<u>163,740</u>	<u>111,648</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consumable Materials	1,333	3,843	5,176	51,310
Tools and Equipment	2,359	1,594	3,953	24,659
Subcontractors	16,951	-	16,951	13,240
Fundraising Activities	20,769	-	20,769	-
	<u>41,412</u>	<u>5,437</u>	<u>46,849</u>	<u>89,209</u>

7 Other expenditure

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Employee costs	100,510	13,000	113,510	134,963
Motor and travel costs	8,462	-	8,462	10,584
Premises costs	3,009	-	3,009	3,090
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,701	-	6,701	7,455
General administrative costs	11,778	-	11,778	24,633
Legal and professional costs	10,856	-	10,856	5,703
	<u>141,316</u>	<u>13,000</u>	<u>154,316</u>	<u>186,428</u>

8 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,701	7,455

9 Staff costs

	2024	2023
Salaries and wages	101,546	119,314
Social security costs	5,859	6,012
Pension costs	1,841	2,207
	<u>109,246</u>	<u>127,533</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Permanent employees	-	4
	<u>-</u>	<u>4</u>

10 Tangible fixed assets

	Nursery/ Planting equipment £	Motor vehicle £	Office equipment £	Total £
Cost or revaluation				
At 1 April 2023	40,532	18,968	6,562	66,062
Additions	649	-	-	649
Disposals	-	(4,800)	-	(4,800)
At 31 March 2024	<u>41,181</u>	<u>14,168</u>	<u>6,562</u>	<u>61,911</u>
Depreciation and impairment				
At 1 April 2023	16,560	18,820	4,392	39,772
Depreciation charge for the year	6,108	50	543	6,701
Disposals	-	(4,800)	-	(4,800)
At 31 March 2024	<u>22,668</u>	<u>14,070</u>	<u>4,935</u>	<u>41,673</u>
Net book values				
At 31 March 2024	<u>18,513</u>	<u>98</u>	<u>1,627</u>	<u>20,238</u>
At 31 March 2023	<u>23,972</u>	<u>148</u>	<u>2,170</u>	<u>26,290</u>
11 Stocks		2024		2023
		£		£
Finished goods		14,700		5,688
		<u>14,700</u>		<u>5,688</u>
Carrying value analysed by activities				
		2024		2023
		£		£
Trees, stakes etc		14,700		5,688
		<u>14,700</u>		<u>5,688</u>
12 Debtors		2024		2023
		£		£
Trade debtors		73,105		15,813
Other debtors		49		49
Prepayments and accrued income		1,486		10,240
		<u>74,640</u>		<u>26,102</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	12,808	8,304
Other taxes and social security	4,491	4,258
Other creditors	1,483	1,337
Accruals	2,427	764
Deferred income	-	25,105
	<u>21,209</u>	<u>39,768</u>

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Woodland Trust	112,995	7,588	(7,588)	(112,995)	-
Finnis Scott Foundation	5,000	-	-	(5,000)	-
The D'Oyle Carte Charitable Trust	3,000	3,000	(3,000)	(3,000)	-
National Grid - Community Matters	-	10,000	(10,000)	-	-
The Norman Charitable Trust	1,000	-	-	(1,000)	-
Postcode Local Trust	20,000	-	-	(20,000)	-
Garfield Weston Foundation	587	-	-	(587)	-
Devon Community Foundation	2,000	-	-	(2,000)	-
GRCF	24,177	-	2,151	(26,328)	-
Devon Environment Foundation	20,000	-	-	(20,000)	-
Forestry Commission, England	-	16,690	-	-	16,690
Total	188,759	37,278	(18,437)	(190,910)	16,690
Unrestricted funds:					
General funds	(151,191)	192,845	(181,395)	237,285	97,544
Designated funds:					
Legacy	10,595	-	-	(10,595)	-
Leslie Smith Foundation	5,000	-	-	(5,000)	-
Mr & Mrs Darlington Trust	(1,018)	-	-	1,018	-
Groundwork UK	1,500	-	-	(1,500)	-
The Neighbourly Foundation	800	-	-	(800)	-
Community Fund - National	10,000	-	-	(10,000)	-
The Big Give Grant	5,165	-	-	(5,165)	-
CLA Charitable Trust	3,000	-	-	(3,000)	-
Evolving Forests Ltd	4,000	-	(1,333)	(1,333)	1,334
Forestry Commission - Tree Production Capital Grant	10,000	-	-	(10,000)	-
Garfield Weston Foundation	-	50,000	-	-	50,000
Swire Charitable Trust	-	30,000	-	-	30,000
Total	49,042	80,000	(1,333)	(46,375)	81,334
Total funds	86,610	310,123	(201,165)	-	195,568

Purposes and restrictions in relation to the funds:

Restricted funds:

Woodland Trust

Finnis Scott Foundation

The D'Oyle Carte Charitable
Trust

National Grid - Community
Matters

The Norman Charitable Trust

Postcode Local Trust

Garfield Weston Foundation

Devon Community

Foundation

GRCF

Devon Environment

Foundation

Forestry Commission,
England

Designated funds:

Legacy

Leslie Smith Foundation

Mr & Mrs Darlington Trust

Groundwork UK

The Neighbourly Foundation

Community Fund - National

The Big Give Grant

CLA Charitable Trust

Evolving Forests Ltd

Forestry Commission - Tree

Production Capital Grant

Production Capital Grant

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	17,899	2,341	20,240
Net current assets	175,317	10	175,327
	<u>193,216</u>	<u>2,351</u>	<u>195,567</u>

16 Reconciliation of net assets

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	68,298	38,901	107,199
	<u>68,298</u>	<u>38,901</u>	<u>107,199</u>
Net assets	<u>68,298</u>	<u>38,901</u>	<u>107,199</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:	-	-	-	-

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>1,841</u>	<u>2,207</u>

18 Related party disclosures

Controlling party

There is no controlling party.

Moor Trees

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Charitable activities				
Woodland Trust	-	7,588	7,588	62,957
GRCF Grant	-	-	-	68,041
Groundwork UK	-	-	-	1,500
Devon Environment Foundation	-	-	-	20,000
The Neighbourly Foundation	-	-	-	800
Community Fund - National	-	-	-	10,000
The Big Give Grant	-	-	-	5,165
CLA Charitable Trust	-	-	-	3,000
Evolving Forests Ltd	-	-	-	4,000
Forestry Commission - Tree	-	16,690	16,690	10,000
The D'oyly Carte Charitable Trust	-	3,000	3,000	-
National Grid - Community Matters	-	10,000	10,000	-
Steel Charitable Trust	22,105	-	22,105	-
Schroder Charity Trust	4,000	-	4,000	-
The Norman Charitable Trust	2,500	-	2,500	-
Swire Charitable Trust	30,000	-	30,000	-
Garfield Weston Foundation	50,000	-	50,000	-
Alpkit Foundation	500	-	500	-
	<u>109,105</u>	<u>37,278</u>	<u>146,383</u>	<u>185,463</u>
Other				
Other	402	-	402	1,527
Membership Fees & Gift Aid	1,504	-	1,504	2,289
Corporate Membership Fees	35,910	-	35,910	17,096
Tree Dedication	2,893	-	2,893	3,050
Donations	26,890	-	26,890	40,085
Carbon Mitigation	7,063	-	7,063	20,886
Interest	209	-	209	-
Woodland Creation	50,477	-	50,477	24,525
Consultancy & Professional Fees	38,392	-	38,392	2,190
	<u>163,740</u>	<u>-</u>	<u>163,740</u>	<u>111,648</u>
Total income and endowments	272,845	37,278	310,123	297,111
Expenditure on:				
Charitable activities				
Consumable Materials	1,333	3,843	5,176	51,310
Tools and Equipment	2,359	1,594	3,953	24,659
Subcontractors	16,951	-	16,951	13,240
Fundraising Activities	20,769	-	20,769	-

Moor Trees

Detailed Statement of Financial Activities

	41,412	5,437	46,849	89,209
Total of expenditure on charitable activities	41,412	5,437	46,849	89,209
Employee costs				
Salaries/wages	88,546	13,000	101,546	119,314
Employer's NIC	5,859	-	5,859	6,012
Pension costs	1,841	-	1,841	2,207
Staff recruitment	685	-	685	2,779
Staff training	1,032	-	1,032	305
Staff protective clothing	209	-	209	344
Temporary staff	2,338	-	2,338	4,002
	<u>100,510</u>	<u>13,000</u>	<u>113,510</u>	<u>134,963</u>
Motor and travel costs				
Vehicles - General costs	482	-	482	2,066
Vehicles - Leasing and hire costs	483	-	483	-
Vehicles - Fuel	1,966	-	1,966	2,809
Travel and telephone	5,531	-	5,531	5,710
	<u>8,462</u>	<u>-</u>	<u>8,462</u>	<u>10,585</u>
Premises costs				
Rent	3,009	-	3,009	3,169
Rates	-	-	-	(79)
	<u>3,009</u>	<u>-</u>	<u>3,009</u>	<u>3,090</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Nursery/ Planting equipment	6,108	-	6,108	6,657
Depreciation of Motor vehicle	50	-	50	74
Depreciation of Office equipment	543	-	543	724
Bank charges	142	-	142	323
Equipment repairs and maintenance	306	-	306	-
General insurances	2,071	-	2,071	1,854
Advertising and Promotion	2,472	-	2,472	8,259
Software, IT support and related costs	3,583	-	3,583	4,161
Printing, Postage and Stationery	1,708	-	1,708	8,313
Memberships and subscriptions fees	276	-	276	41
Consumables and refreshments	1,220	-	1,220	1,682
	<u>18,479</u>	<u>-</u>	<u>18,479</u>	<u>32,088</u>
Legal and professional costs				
Accountancy and bookkeeping	3,708	-	3,708	2,801
Other legal and professional costs	7,148	-	7,148	2,902
	<u>10,856</u>	<u>-</u>	<u>10,856</u>	<u>5,703</u>

Moor Trees**Detailed Statement of Financial Activities**

Total of expenditure of other costs	<u>141,316</u>	<u>13,000</u>	<u>154,316</u>	<u>186,429</u>
Total expenditure	<u>182,728</u>	<u>18,437</u>	<u>201,165</u>	<u>275,638</u>
Net gains on investments	-	-	-	-
Net income	<u>90,117</u>	<u>18,841</u>	<u>108,958</u>	<u>21,473</u>
Transfers between funds	<u>190,910</u>	<u>(190,910)</u>	<u>-</u>	<u>-</u>
Net income before other gains/(losses)	<u>281,027</u>	<u>(172,069)</u>	<u>108,958</u>	<u>21,473</u>
Other Gains	-	-	-	-
Net movement in funds	<u>281,027</u>	<u>(172,069)</u>	<u>108,958</u>	<u>21,473</u>
Reconciliation of funds:				
Total funds brought forward	<u>(102,149)</u>	<u>188,759</u>	<u>86,610</u>	<u>65,137</u>
Total funds carried forward	<u>178,878</u>	<u>16,690</u>	<u>195,568</u>	<u>86,610</u>

MOOR TREES

England & Wales - Charity number 1081142

Accounts



Annual Report and Accounts

2022-23

Deepblue Accountants Ltd

Unit 112

91 Mayflower Street

Plymouth

Devon

PL1 1SB

Moor Trees
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03716434

Charity No. 1081142

Registered Office

The Old School Centre
Totnes Road
South Brent
Devon
TQ10 9BP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J.R. Allen	
J. Broom	(Resigned 25 September 2022)
J. Cotter	(Resigned 25 September 2022)
P.N. Donahue	(Resigned 25 September 2022)
T. Ferry	
J. Isaac	
R. Morley	(Resigned 13 February 2023)
T. Murphy	
A.J.M. Owen	(Resigned 1 March 2023)
G.P. Sharp	
N. Wisbey	(Resigned 25 September 2022)

Company Secretary

J.R. Allen

Accountants

Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB

Annual Report and Accounts 2022-23

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
For the year ended 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

Objectives and activities

The objects of the Charity are to promote the following purposes:

- The preservation and conservation for the public benefit of the environment, and in particular Dartmoor's wild natural forests;
- The advancement of education amongst the public concerning natural history, conservation and the environment, and in particular the role of the woodland restoration in the stabilisation and regeneration of ecosystems.

The trustees are satisfied that the charity's activities as performed in 2022-23 have been for the public benefit.

Activities, achievements and performance

Tree nurseries

Our tree nurseries have continued to prosper following the investments made in part with funding from the Green Recovery Challenge Fund. This has ensured that in 2022-23 we have been able to grow a record number of trees across our two sites in Dartington and Broadley. The infrastructure including the introduction of an irrigation system at Dartington fed from rainwater collected from our new outbuilding also helped make a difference through the exceptionally hot temperatures over Summer 2022.

Activity associated with this Close the Gap funding (Green Recovery Challenge Fund) concluded in summer 2022. Through the partnership we supported more than 400 communities with the Cope in a Box scheme, promoting the establishment of more community tree nurseries. More than 800 copies of *The Tree Grower's Guide* co-authored by our director Adam Owen were also distributed.



Dartington tree nursery and some of our volunteers

Our staff have continued to offer their knowledge and expertise to other communities keen to set up tree nurseries in the South West and further afield and regularly welcome visitors to see our site at Dartington.

Our local provenance stock makes our tree nurseries unique in the South West we gather, grow and plant trees from Dartmoor reflecting the best species mix for native broadleaved woodland and the unique temperate forests we are fortunate enough to have fragments of remaining locally. Last year we collected a wide variety of seeds, nuts and berries that were then processed, stratified and sown in our tree nurseries including 20,000 acorns.

Through our programme of woodland creation and restoration we are proactively contributing to a growth in tree planting in our area. Moor Trees was successfully audited for the Woodland Trust UK and Ireland Sourced and Grown Assurance Scheme (UKISG) for tree seed and tree nursery stock. The charity is also a cluster lead for the Plant Healthy Certification Scheme as part of the government funded Trees Outside Woodland programme.

Tree planting

Moor Trees partners with a range of organisations such as the Woodland Trust and Plymouth and South Devon Community Forest to help groups and individuals access funding to support woodland creation in our region. Over the winter of 2022-23, with the help of a diverse cohort of volunteers, we planted more than 18,900 trees covering over 9.3 hectares of land and extending across 1.7km of hedgerow. Our team of volunteers planted 40% more trees this year compared to the previous year. Of the eleven sites we planted, five were in the national park boundary. Nine of the sites were fields which had been historically grazed, and some of these will continue to be used for grazing as the trees are fenced in field corners or small thickets. Of these sites one was funded by the England Woodland Grant Offer and two were funded by the Plymouth and South Devon Community Forest.



Planting team at Higher Norris Farm

The scheme at Higher Norris Farm received a tree planting grant from PSDCF. Over two Sundays in March, a team of Moor Trees staff and volunteers successfully planted 650 trees. Speaking about the tree planting, Richard Howell, the landowner stated *'Without the efforts of Moor Trees and the money from the Community Forest none of this would have been possible. Instead, we now have the pleasure of being able to witness some Devon native saplings – alder, oak, birch, hawthorn, hornbeam and more taking root on our land and hopefully thriving well into the future. Eventually, and if all goes to plan, our trees will be but a very small part of the 11th Community Forest in the*

country, which will cover no less than 1,900 hectares of land and stretch from Plymouth city centre to the edge of Dartmoor.'

We also helped with the creation of a new community woodland on land at Linhay Hill Quarry near Ashburton donated to the Devon Federation of Women's Institutes by E & JW Glendinning Ltd. A total of 14 different types of native woodland broadleaf tree were planted in a former quarry site, including common alder, sessile oak, field maple, hazel, alder buckthorn, crab apple, wild cherry, blackthorn, goat willow, and rowan were. Over the coming years this will create a rich, biodiverse habitat for birds, mammals, and insects.

Moor Trees also worked closely with Parklife South Devon CIC and provided them with 6,000 trees through our Trees for Woods scheme funded by the Woodland Trust which we also helped to plant. In addition, we also planted at a Devon County Farm near Ipplepen and a future community forest at Wembury, supporting the National Trust with a large-scale planting project.

On every site we plant we return the following two summers to check on the trees. On larger sites we re-visit every five years to conduct ecological surveys. Each year our team, supported by our volunteers, carries out a series of site and monitoring visits. We check on the growth of new trees planted the previous winter. With now over 150 sites across Dartmoor and the wider area we continue to collect data on flora and fauna to understand how treescapes can enhance biodiversity while also measuring the impact on soil compaction, carbon storage and sequestration. In 2022-23 we visited over 20 sites planted by Moor Trees. The woodlands we have created are now rich in biodiversity. Most notably, we discovered the Southern Marsh Orchid growing on the edge of a 10-year-old woodland, which had not been spotted in the area before. Other species included varieties of butterflies, moths, beetles, birds, mosses, and countless other plants.

Volunteering with Moor Trees

Volunteering at Moor Trees is an opportunity to learn new skills, understand more about forest heritage while helping to improve the environment, support the local community, enhance biodiversity and at the same time improve individuals' mental health and wellbeing. Through our regular, weekly volunteering days the charity benefited from more than 4,500 hours, equivalent to more than 2.5 full-time members of staff.



Seed Gathering, autumn 2023

Activities range from collecting seeds from local woodlands and helping to germinate them in our nurseries, through to nurturing and tending more than 40,000 saplings in our nurseries before planting on sites across Dartmoor and our local area.

'When first researching volunteering roles, Moor Trees stood out to me because I felt a pull towards conservation work and planting trees native to Devon was a worthwhile endeavour. What I learned from my two years at Moor Trees, set me on a path to becoming a Countryside Ranger....It was the initial spark that lit my imagination to do more. Elaura, Volunteer

'It was an amazing day! Distributors from all over the UK and members of our leadership team from across the world, joined together to work as one AquaSource family. We were honoured to plant a small woodland in a truly beautiful spot, and we can't wait to revisit and watch the area develop and grow.' **Amanda Sly, AquaSource UK and EU Country Manager**

Communications and outreach

The charity continues to promote its activities through a twice-yearly membership newsletter and regular e-newsletters. Our social media channels provide an opportunity to promote our regular volunteering days as well as educate the wider community about our seasonal tasks of seed gathering, tree growing and planting.

At our nurseries and field days we also invite students from the University of Plymouth and other institutions to engage in our work.

Advocacy and PR

Our events programme included both our Annual General Meeting in September along with a special event where selected farmers, landowners, conservation groups and ecologists, including Natural England were invited to visit an example of valley woodland regeneration on a Dartmoor farm: Yadsworthy near Cornwood. Opportunities to see these special habitats within a wider valley context help to spark debate and form ideas for a potential future exploring both the barriers and opportunities for similar nature recovery elsewhere on Dartmoor.

As a lead member of the Community Tree Nursery Collaborative, a body representing community tree nurseries around the UK, we have continued to deliver workshops and webinars every few months, sharing knowledge and ideas.

Fundraising

Our range of corporate supporters continues to grow with 25 businesses supporting and engaging with us in a range of ways through partnerships and volunteering days.

Our corporate partners in 2022-23 were: AquaSource, Bandvulc Tyres, Chagstock Festival 2022, Christopher's Estate Agents, Doyle and Whitley, Glass Partitioning, Goulden & Sons, Konker LTD, LHC Design, Meritex International, Sam Evans Ltd, Sanghaseva, R&A SHAW, South Hams Motor Club, Treewise Ltd, VESP Architects, Wildings Studio and WM Guitars Ltd.

The charity continues to offer tree dedications and also successfully ran a crowdfunding campaign with Aviva Community Fund this year.

Our people

The charity currently has a small, dedicated team of five staff. Salaries are reviewed annually by trustees as part of budget considerations and approval. All new roles recruited have their salary agreed by the trustees following input from an HR advisor.

Trustee selection

Trustees are selected following receipt of an application and successful interview. Trustees are elected by secret ballot at a General Meeting by the members. Trustees need to obtain at least 50% of the vote. Trustees serve until the next Annual General Meeting following their election. Retiring members are eligible for re-election.

Looking ahead to 2023-24 and beyond

This year trustees concluded our work to refresh our vision to 2050. Work has started to carry out a review of the charity's key performance areas including our tree nurseries, volunteer management and our policy for future woodland creation. This highlighted the following priority areas to build a more sustainable charity, supporting continued growth to support our ambitious vision, these included:

1. Expand our tree planting activities
2. Maintain and run our two efficient and productive tree nurseries achieving year on year growth in volume of trees to plant and sell
3. Continue to build and expand our relationships with local NGOs, local government, landowners, community organisations and specialist interest groups
4. Grow our volunteer engagement through improved recruitment, training and support
5. Carry out regular monitoring of biodiversity and tree establishment at previously planted sites to improve our data gathering and insights
6. Advocate for community tree nurseries and provide specialist and practical advice and guidance to an expanding network
7. Make a difference on natural regeneration and be a source of local knowledge and expertise

TREASURER'S REPORT
For the year ended 31 MARCH 2023

This year the charity's income and expenditure returned to levels similar to activity prior to the previous year (2021-22) when significant funding was secured to improve our tree nurseries and publish tools and guidance to educate other community organisations to set up and run community tree nurseries.

Our recent investments at the tree nurseries were further enhanced this period by capital funding from the government's Tree Production Capital Grant administered by the Forestry Commission. This has led to a continued growth in the number of trees we are growing.

Income

This year the charity generated £297,111 in income of which £150,998 was through restricted funds. Unrestricted funds amounted to £146,113. Investing in a dedicated fundraiser helped the charity to further diversify its income working with a variety of existing and new funders including an increase in corporate supporters.

The charity continued to receive annual support from the Woodland Trust to assist with our Trees for Woods scheme. In addition, unrestricted grants were awarded from the Neighbourly Foundation, National Lottery Community Fund, The Big Give and CLA Charitable Trust. Funding from Steel Charitable Trust and The D'Oyly Carte Trust will be used in 2023-24 to enhance our productivity at our tree nurseries and provide training to volunteers assisting with our annual seed gathering activity respectively.

We brought forward £65,136 into the 2022-23 financial year.

Expenditure

The charity's expenditure was £275,638.

Fund balances

As at the year-end, Moor Trees has total funds available of £86,609 of which £49,042 is unrestricted designated funds.

Reserves

The trustees have reviewed the charity's reserves levels as these were held at zero in 2022-23. A commitment has been made to increase our reserve levels in 2023-24 and have a reserves strategy that provides a suitable level of reserves to provide financial stability for the charity in order to develop its principal activities.

Risk mitigation and management

The trustees meet regularly and review risks throughout the operating year. The charity's principal risks include its financial sustainability and resilience, pest management and biosecurity at the tree nurseries, extreme weather events, volunteer recruitment and retention, safeguarding, health and safety especially at our tree nurseries and tree planting operations.

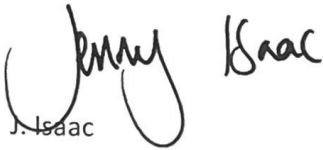
Moor Trees

Trustees Annual Report

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'J. Isaac', written in a cursive style.

J. Isaac
Trustee

24 September 2023

I report to the charity trustees on my examination of the financial statements of Moor Trees for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Sarah Glenister

Association of Chartered Certified Accountants

Deepblue Accountants Ltd

Unit 112

91 Mayflower Street

Plymouth

Devon

PL1 1SB

24 September 2023

Moor Trees
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Charitable activities	4	34,465	150,998	185,463	530,298
Other	5	111,648	-	111,648	81,138
Total		146,113	150,998	297,111	611,436
Expenditure on:					
Charitable activities	6	19,562	69,647	89,209	214,352
Other	7	186,429	-	186,429	380,992
Total		205,991	69,647	275,638	595,344
Net gains on investments		-	-	-	-
Net income	8	(59,878)	81,351	21,473	16,092
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(59,878)	81,351	21,473	16,092
Other gains and losses					
Net movement in funds		(59,878)	81,351	21,473	16,092
Reconciliation of funds:					
Total funds brought forward		(42,272)	107,408	65,136	49,044
Total funds carried forward		(102,150)	188,759	86,609	65,136

Moor Trees
 Summary Income and Expenditure Account
 for the year ended 31 March 2023

	2023 £	2022 £
Income	297,111	611,436
Gross income for the year	<u>297,111</u>	<u>611,436</u>
Expenditure	268,183	593,698
Depreciation and charges for impairment of fixed assets	7,455	1,646
Total expenditure for the year	<u>275,638</u>	<u>595,344</u>
Net income before tax for the year	21,473	16,092
Net income for the year	<u><u>21,473</u></u>	<u><u>16,092</u></u>

Moor Trees
Balance Sheet
at 31 March 2023

Company No. 03716434	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	26,290	4,830
		26,290	4,830
Current assets			
Stocks	11	5,688	5,975
Debtors	12	26,102	1,069
Cash at bank and in hand		68,298	115,621
		100,088	122,665
Creditors: Amount falling due within one year	13	(39,768)	(62,359)
Net current assets		60,320	60,306
Total assets less current liabilities		86,610	65,136
Net assets excluding pension asset or liability		86,610	65,136
Total net assets		86,610	65,136
The funds of the charity			
Restricted funds	14		
Restricted income funds		188,759	107,408
		188,759	107,408
Unrestricted funds	14		
General funds		(151,191)	(56,849)
Designated funds		49,042	14,578
		(102,149)	(42,272)
Reserves	14		
Total funds		86,610	65,136

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

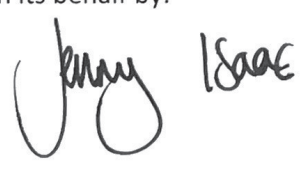
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 September 2023

And signed on its behalf by:



J. Isaac
 Trustee
 24 September 2023

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Nursery/ Planting equipment 20-25% reducing balance

Motor vehicle 33% reducing balance

Office equipment 25% reducing balance

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1.00, to the company should it be wound up. As at 31 March 2023 therefore were 7 members.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Charitable activities	49,326	480,972	530,298
Other	81,138	-	81,138
Total	<u>130,464</u>	<u>480,972</u>	<u>611,436</u>
Expenditure on:			
Charitable activities	43,980	170,372	214,352
Other	108,253	272,739	380,992
Total	<u>152,233</u>	<u>443,111</u>	<u>595,344</u>
Net income	<u>(21,769)</u>	<u>37,861</u>	<u>16,092</u>
Net income before other gains/(losses)	(21,769)	37,861	16,092
Other gains and losses:			
Net movement in funds	<u>(21,769)</u>	<u>37,861</u>	<u>16,092</u>
Reconciliation of funds:			
Total funds brought forward	(20,503)	69,547	49,044
Total funds carried forward	<u><u>(42,272)</u></u>	<u><u>107,408</u></u>	<u><u>65,136</u></u>

4 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Woodland Trust	-	62,957	62,957	53,404
GRCF Grant	-	68,041	68,041	468,894
Devon Community Grant	-	-	-	2,000
Leslie Smith Foundation Grant	-	-	-	6,000
Groundwork UK	1,500	-	1,500	-
Devon Environment Foundation	-	20,000	20,000	-
The Neighbourly Foundation	800	-	800	-
Community Fund - National	10,000	-	10,000	-
The Big Give Grant	5,165	-	5,165	-
CLA Charitable Trust	3,000	-	3,000	-
Evolving Forests Ltd	4,000	-	4,000	-
Forestry Commission - Tree Production Capital Grant	10,000	-	10,000	-
	<u>34,465</u>	<u>150,998</u>	<u>185,463</u>	<u>530,298</u>

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Other	1,527	1,527	193
Membership Fees & Gift Aid	19,385	19,385	8,968
Tree Dedication	3,050	3,050	5,071
Donations	40,085	40,085	50,152
Carbon Mitigation	20,886	20,886	4,545
Interest	-	-	7
Planting a Woodland	24,525	24,525	12,104
Professional Fees	2,190	2,190	100
	<u>111,648</u>	<u>111,648</u>	<u>81,140</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consumable materials	20,351	30,959	51,310	89,095
Tools and Equipment	18,857	5,802	24,659	29,321
Hire of Equipment	-	-	-	95
Subcontractors	(19,646)	32,886	13,240	95,841
	<u>19,562</u>	<u>69,647</u>	<u>89,209</u>	<u>214,352</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	134,963	134,963	336,430
Motor and travel costs	10,585	10,585	10,599
Premises costs	3,090	3,090	1,721
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	7,455	7,455	1,646
General administrative costs	24,633	24,633	20,324
Legal and professional costs	5,703	5,703	10,272
	<u>186,429</u>	<u>186,429</u>	<u>380,992</u>

8 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	7,455	1,646

9 Staff costs

	2023	2022
Salaries and wages	119,314	295,280
Social security costs	6,012	19,637
Pension costs	2,207	3,681
	<u>127,533</u>	<u>318,598</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Permanent employees	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

10 Tangible fixed assets

	Nursery/ Planting equipment £	Motor vehicle £	Office equipment £	Total £
Cost or revaluation				
At 1 April 2022	14,372	18,968	3,807	37,147
Additions	26,160	-	2,755	28,915
At 31 March 2023	<u>40,532</u>	<u>18,968</u>	<u>6,562</u>	<u>66,062</u>
Depreciation and impairment				
At 1 April 2022	9,903	18,746	3,668	32,317
Depreciation charge for the year	6,657	74	724	7,455
At 31 March 2023	<u>16,560</u>	<u>18,820</u>	<u>4,392</u>	<u>39,772</u>
Net book values				
At 31 March 2023	<u>23,972</u>	<u>148</u>	<u>2,170</u>	<u>26,290</u>
At 31 March 2022	<u>4,469</u>	<u>222</u>	<u>139</u>	<u>4,830</u>

11 Stocks

	2023 £	2022 £
Finished goods	<u>5,688</u>	<u>5,975</u>
	<u>5,688</u>	<u>5,975</u>
Carrying value analysed by activities		
	2023 £	2022 £
Trees, stakes etc	<u>5,688</u>	<u>5,975</u>
	<u>5,688</u>	<u>5,975</u>

12 Debtors

	2023 £	2022 £
Trade debtors	15,813	854
Other debtors	49	49
Prepayments and accrued income	10,240	166
	<u>26,102</u>	<u>1,069</u>

13 Creditors:

amounts falling due within one year

	2023 £	2022 £
Trade creditors	8,304	4,869
Other taxes and social security	4,258	4,047
Other creditors	1,337	2,179
Accruals	764	51,264
Deferred income	25,105	-
	<u>39,768</u>	<u>62,359</u>

14 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
Woodland Trust	50,038	62,957	-	112,995
Finnis Scott Foundation	5,000	-	-	5,000
The D'Oyle Carte Trust	3,000	-	-	3,000
The Norman Family Trust	1,000	-	-	1,000
Postcode Local Trust	20,000	-	-	20,000
Garfield Weston Foundation	587	-	-	587
Devon Community Foundation	2,000	-	-	2,000
GRCF	25,783	68,041	(69,647)	24,177
Devon Environment Foundation	-	20,000	-	20,000
<i>Total</i>	<u>107,408</u>	<u>150,998</u>	<u>(69,647)</u>	<u>188,759</u>
Unrestricted funds:				
General funds	(56,849)	111,649	(205,991)	(151,191)
Designated funds:				
Legacy	10,595	-	-	10,595
Leslie Smith Foundation	5,000	-	-	5,000
Mr & Mrs Darlington Trust	(1,018)	-	-	(1,018)
Groundwork UK	-	1,500	-	1,500
The Neighbourly Foundation	-	800	-	800
Community Fund - National	-	10,000	-	10,000
The Big Give Grant	-	5,165	-	5,165
CLA Charitable Trust	-	3,000	-	3,000
Evolving Forests Ltd	-	4,000	-	4,000
Forestry Commission - Tree Production Capital Grant	-	10,000	-	10,000
<i>Total</i>	<u>14,578</u>	<u>34,465</u>	<u>-</u>	<u>49,042</u>
Total funds	<u><u>65,136</u></u>	<u><u>297,112</u></u>	<u><u>(275,638)</u></u>	<u><u>86,610</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Woodland Trust

Finnis Scott Foundation

The D'Oyle Carte Trust

Notes to the Accounts

The Norman Family Trust
 Postcode Local Trust
 Garfield Weston Foundation
 Devon Community
 Foundation
 GRCF
 Devon Environment
 Foundation
 Designated funds:
 Legacy
 Leslie Smith Foundation
 Mr & Mrs Darlington Trust
 Groundwork UK
 The Neighbourly Foundation
 Community Fund - National
 The Big Give Grant
 CLA Charitable Trust
 Evolving Forests Ltd
 Forestry Commission - Tree
 Production Capital Grant

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	23,170	3,120	26,290
Net current assets	60,320	-	60,320
	<u>83,490</u>	<u>3,120</u>	<u>86,610</u>

16 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	115,621	(47,323)	68,298
	<u>115,621</u>	<u>(47,323)</u>	<u>68,298</u>
Net debt	<u>115,621</u>	<u>(47,323)</u>	<u>68,298</u>

17 Related party disclosures

Controlling party

There is no controlling party.

Moor Trees
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities				
Woodland Trust	-	62,957	62,957	53,404
GRCF Grant	-	68,041	68,041	468,894
Devon Community Grant	-	-	-	2,000
Leslie Smith Foundation Grant	-	-	-	6,000
Groundwork UK	1,500	-	1,500	-
Devon Environment Foundation	-	20,000	20,000	-
The Neighbourly Foundation	800	-	800	-
Community Fund - National	10,000	-	10,000	-
The Big Give Grant	5,165	-	5,165	-
CLA Charitable Trust	3,000	-	3,000	-
Evolving Forests Ltd	4,000	-	4,000	-
Forestry Commission - Tree Production Capital Grant	10,000	-	10,000	-
	<u>34,465</u>	<u>150,998</u>	<u>185,463</u>	<u>530,298</u>
Other				
Other	1,527	-	1,527	193
Membership Fees & Gift Aid	19,385	-	19,385	8,968
Tree Dedication	3,050	-	3,050	5,071
Donations	40,085	-	40,085	50,152
Carbon Mitigation	20,886	-	20,886	4,545
Interest	-	-	-	7
Planting a Woodland	24,525	-	24,525	12,104
Professional Fees	2,190	-	2,190	100
	<u>111,648</u>	<u>-</u>	<u>111,648</u>	<u>81,138</u>
Total income and endowments	146,113	150,998	297,111	611,436
Expenditure on:				
Charitable activities				
Consumable materials	20,351	30,959	51,310	89,095
Tools and Equipment	18,857	5,802	24,659	29,321
Hire of Equipment	-	-	-	95
Subcontractors	(19,646)	32,886	13,240	95,841
	<u>19,562</u>	<u>69,647</u>	<u>89,209</u>	<u>214,352</u>
Total of expenditure on charitable activities	19,562	69,647	89,209	214,352
Employee costs				
Salaries/wages	119,314	-	119,314	295,280
Employer's NIC	6,012	-	6,012	19,637
Pension costs	2,207	-	2,207	3,681

Moor Trees

Detailed Statement of Financial Activities

Staff recruitment	2,779	-	2,779	304
Staff training	305	-	305	10,283
Staff protective clothing	344	-	344	3,921
Temporary staff	4,002	-	4,002	3,324
	<u>134,963</u>	<u>-</u>	<u>134,963</u>	<u>336,430</u>
Motor and travel costs				
Vehicles - General costs	2,066	-	2,066	1,833
Vehicles - Fuel	2,809	-	2,809	4,187
Travel and telephone	5,710	-	5,710	4,579
	<u>10,585</u>	<u>-</u>	<u>10,585</u>	<u>10,599</u>
Premises costs				
Rent	3,169	-	3,169	1,585
Rates	(79)	-	(79)	136
	<u>3,090</u>	<u>-</u>	<u>3,090</u>	<u>1,721</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Nursery/ Planting equipment	6,657	-	6,657	1,489
Depreciation of Motor vehicle	74	-	74	111
Depreciation of Office equipment	724	-	724	46
Bank charges	323	-	323	258
General insurances	1,854	-	1,854	1,606
Advertising and promotion	8,259	-	8,259	12,900
Software, IT support and related costs	4,161	-	4,161	3,104
Printing, postage and stationery	8,313	-	8,313	1,356
Memberships and subscriptions fees	41	-	41	1,100
Consumables and refreshments	1,682	-	1,682	-
	<u>32,088</u>	<u>-</u>	<u>32,088</u>	<u>21,970</u>
Legal and professional costs				
Accountancy and bookkeeping	2,801	-	2,801	2,494
Consultancy fees	-	-	-	640
Other legal and professional costs	2,902	-	2,902	7,138
	<u>5,703</u>	<u>-</u>	<u>5,703</u>	<u>10,272</u>
Total of expenditure of other costs	<u>186,429</u>	<u>-</u>	<u>186,429</u>	<u>380,992</u>
Total expenditure	205,991	69,647	275,638	595,344
Net gains on investments	-	-	-	-
Net income	(59,878)	81,351	21,473	16,092
Net income before other gains/(losses)	(59,878)	81,351	21,473	16,092

Moor Trees
Detailed Statement of Financial Activities

Other Gains	-	-	-	-
Net movement in funds	(59,878)	81,351	21,473	16,092
Reconciliation of funds:				
Total funds brought forward	(42,272)	107,408	65,136	49,044
Total funds carried forward	(102,150)	188,759	86,609	65,136

MOOR TREES

England & Wales - Charity number 1081142

Accounts



Annual Report and Accounts

2021-22

Deepblue Accountants Ltd

Unit 112

91 Mayflower Street

Plymouth

Devon

PL1 1SB

Moor Trees
The Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03716434

Charity No. 1081142

Registered Office

The Old School Centre
Totnes Road
South Brent
Devon
TQ10 9BP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J.R. Allen
J. Broom
J. Cotter
J.D. Covey (Resigned 26 September 2021)
P.N. Donahue
T. Ferry
R. Morley
T. Murphy
A.J.M. Owen
G.P. Sharp
N. Wisbey

Company Secretary

N. Wisbey

Accountants

Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB

1 REVIEW OF YEAR TO 31 MARCH 2022



The Moor Trees team of 2021/22

1.1 Tree nurseries

2021/22 was an incredible year for Moor Trees. It was a stark contrast to the effects of covid in 2020/21, with a hive of activity, staff, trainees and volunteers making significant changes to the infrastructure and growing capabilities of Moor Trees.

Much of this was a result of a successful partner application to the Green Recovery Challenge Fund. We were originally awarded £478,000 as part of our £1.8million 'Close the Gap' partnership bid. Our partners were the Tree Council, People's Trust for Endangered Species, Farming and Wildlife Advisory Group and the University of Reading.

The project was multifaceted and the Moor Trees aspect was 3 fold:

Infrastructure

To improve the infrastructure of Moor Trees tree nurseries at Dartington and Broadley to enable the charity to grow 50,000 tree per annum by the end of 2022/23. This included a new timber barn, compost toilets, polytunnels, solar PV, irrigation, handwash and watering facilities, and raised structures for growing trees in root trainers



The new barn at Dartington



Polytunnel and handwash at Dartington



IBC rainwater harvesting at Dartington



Inside the new compost loo!

To deliver the project was very challenging, particularly as the after effects of covid, Brexit and even a ship stuck in the Suez canal seemed to mean contractors and materials were virtually impossible to source as well as increasingly expensive. At one point we nearly transported bags of cement from Durham as that was the most local and reasonably priced source of cement we could find!

However, the new Tree nursery officers, trainees and seasonal staff soon settled into their roles and we saw a great improvement in tree growth and health. Volunteers were returning to Moor Trees and new one's joining us following the long lockdowns and limits we had placed on volunteering for the previous 12 months. In August Annie Talbot moved on to new ventures and in October Bryony James joined us as our 'Volunteer and Outreach Officer', quickly getting to grips with the winter tree planting and helping improve our marketing and fundraising capabilities.

As a result of these efforts we were able to plant and supply over 12,000 trees planting 1/3 of these with our volunteers creating 4.5ha of new broadleaved woodland in Devon. Those trees supplied were planted by the landowners and other charities to create a further 6ha of woodland and over 1/2 km of hedgerows.

Again, Moor Trees was successfully audited for the Woodland Trust 'UK and Ireland Sourced and Grown Assurance Scheme' (UKISG) for tree seed and tree nursery stock. This scheme gives confidence to those buying our trees and assures them that the way we manage our nurseries is in accordance with the regulations on handling plant materials. It also gives us much reassurance that we're doing things right!

With the GRCF works continuing a pace through the winter and well into the spring the tree nurseries never seemed to have a moments peace, but it is now evident that both tree nurseries are very well equipped, with excellent welfare facilities for staff and volunteers, that will ensure we can continue to grow and plant many more trees in the coming years.

1.2 Woodlands and Biodiversity projects

Our 'Trees for Woods' scheme continued into its second year with financial support from the Woodland Trust and continued to prove a popular choice for landowners with small woodland creation projects.

The Trees for Woods provides an opportunity for those owners with small parcels of land to receive subsidies for woodland and hedgerow planting that would not otherwise be provided through the usual agri-environment grant schemes.

The decision at the end of 200/21 to only make available for tree planting and tree sales those trees greater than 20cm in height and a 4mm root collar (which is the minimum size in accordance with the British Standard for Tree Nurseries (BS 3936-4 (2007) Nursery stock Part 4)) has resulted in our trees being much stronger and more robust. It has meant we have not been able to get as many trees to this size in the 12 months but in the coming years we will be increasing our stock and so availability should be good moving forward.

We were very grateful to Patrick Simpson, who owns the Spitchwick Commons, as he asked Moor Trees to plant some trees directly onto the common. For the first time in Moor Trees history we planted directly onto common land, at Sherberton.

Supported by Patrick and his tenants we planted 150 trees of 5 species; birch, blackthorn, crab apple, hawthorn and rowan. These were guarded by standard tree guards and surrounded by gorse, in an attempt to ward off nosy and peckish ponies and cattle. We will continue to monitor the establishment of these trees, and hope we will be able to plant more in the future.



Protecting the trees on Sherberton Common with tree shelters and gorse



A merry band of tree planters after a happy day of planting on Sherberton Common

Woodland surveys continued and we are seeing continued succession within woodlands we have planted, with an abundance of diversity. Unfortunately ash dieback is having a significant impact on some of our earlier plantings and it remains to be seen whether landowners feel the need to 'gap up' their woodland in the future, or simply allow natural regeneration to occur.

1.3 Volunteering

Moor Trees is a volunteering organisation. We depend on our volunteers. We are always indebted to those who come along either occasionally or every week for tree planting, collecting seed or tending to our seeds and saplings in the nurseries.

This year saw volunteers commit 4375 hours of their time across our regular volunteer days, Tuesdays (Broadley), Wednesdays (Dartington) and Sundays (anywhere and everywhere!). This was an increase of 600 hours on the previous year and equivalent to having an additional 2.25 FTE staff.

Volunteers really are crucial to Moor Trees and we are exceptionally grateful to you all. Thank you!

1.4 Advocacy and PR

Our Spring newsletter continued to be produced by lead editor, Naomi Wisbey, and sub editor, Tim Ferry, with contributions from the staff and volunteers. In Autumn Naomi stepped back and Amanda Daniel became lead editor for future editions. We worked with a designer and publisher Becci Sharp to re-design the bi-annual newsletter and we hope you've found it informative and inspiring. It is circulated to press outlets and a range of contacts and stakeholders.

Our Vision was reworked by a working party of trustees and special thanks to Dr Tom Murphy, Tim Ferry, Richard Morley and Nick Donahue for their revisions. The

updated Vision was published and has been received warmly, even being used in other publications and a book soon to be published.



[New Vision for Dartmoor | Moor Trees](#) - read it on our website

We are a group lead in the Community Tree Nursery Collaborative, a body representing community tree nurseries around the UK. We engage in workshops and webinars every few months, sharing knowledge and ideas. Moor Trees has also been helping Devon Wildlife Trust with tree nursery design, and Cornwall Council and Norfolk County Council with bio-security guidance through the DEFRA Shared Outcomes programme.

Our work with the University of Plymouth continued with each cohort in the biological sciences departments; giving lectures and guiding site visits. Press releases, social media accounts, the updated website and blog pages were well received and were crucial in raising awareness of Moor Trees and fundraising.

1.5 Fundraising

The year was dominated by the Green Recovery Challenge Fund grant and fulfilling the requirements of that project. However, there remained a focus on business as usual and this resulted in income generation of £142,542.00, separate to the GRCF grant. This represents a greater income to the charity than any previous year of operation.

Many of these other funds were unrestricted meaning those monies could be spent on any of the activities which the charity undertook.

1.6 Human Resources

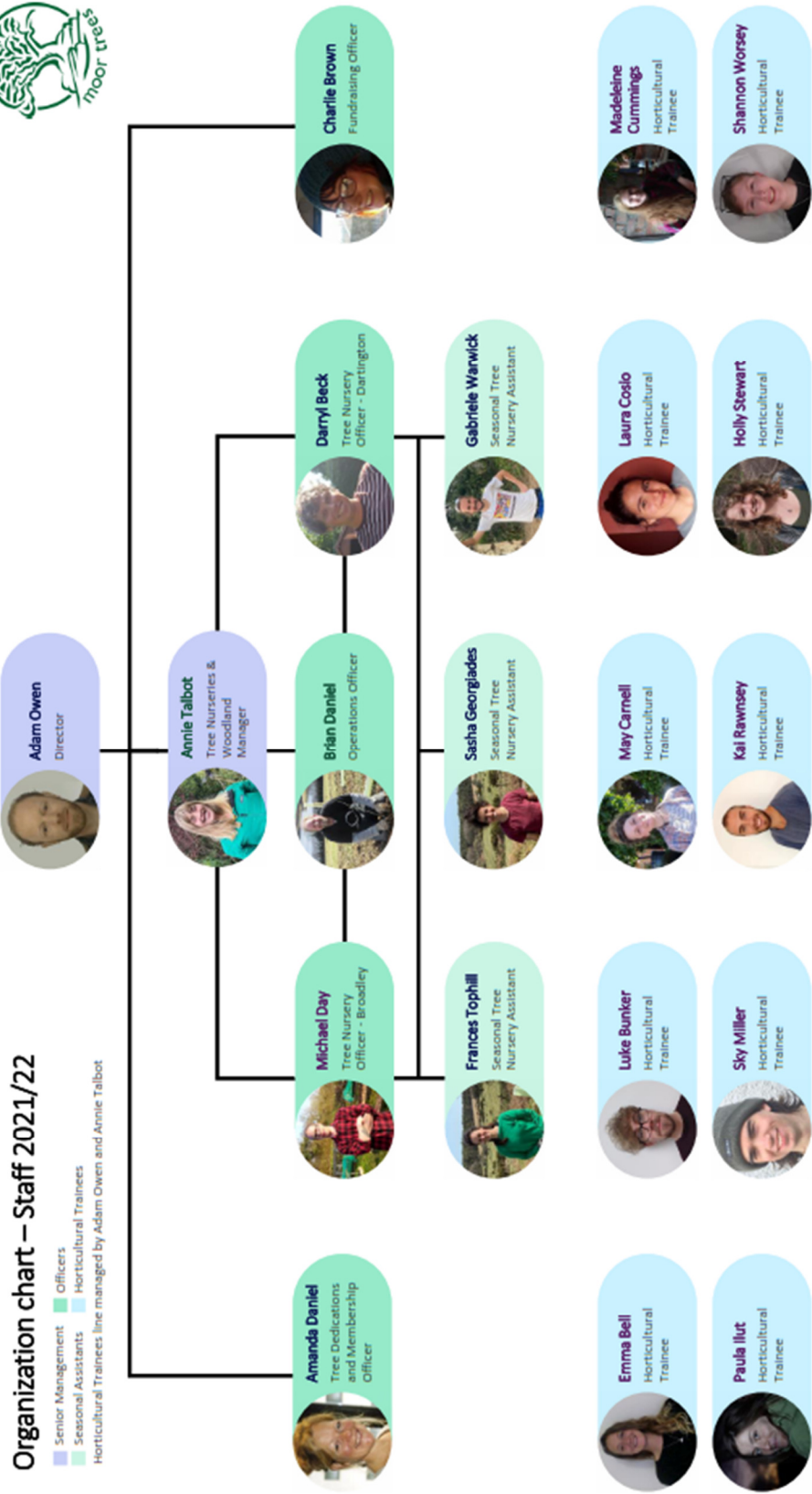
See following page:



Organization chart – Staff 2021/22

- Senior Management
- Seasonal Assistants
- Officers
- Horticultural Trainees

Horticultural Trainees: line managed by Adam Owen and Annie Talbot

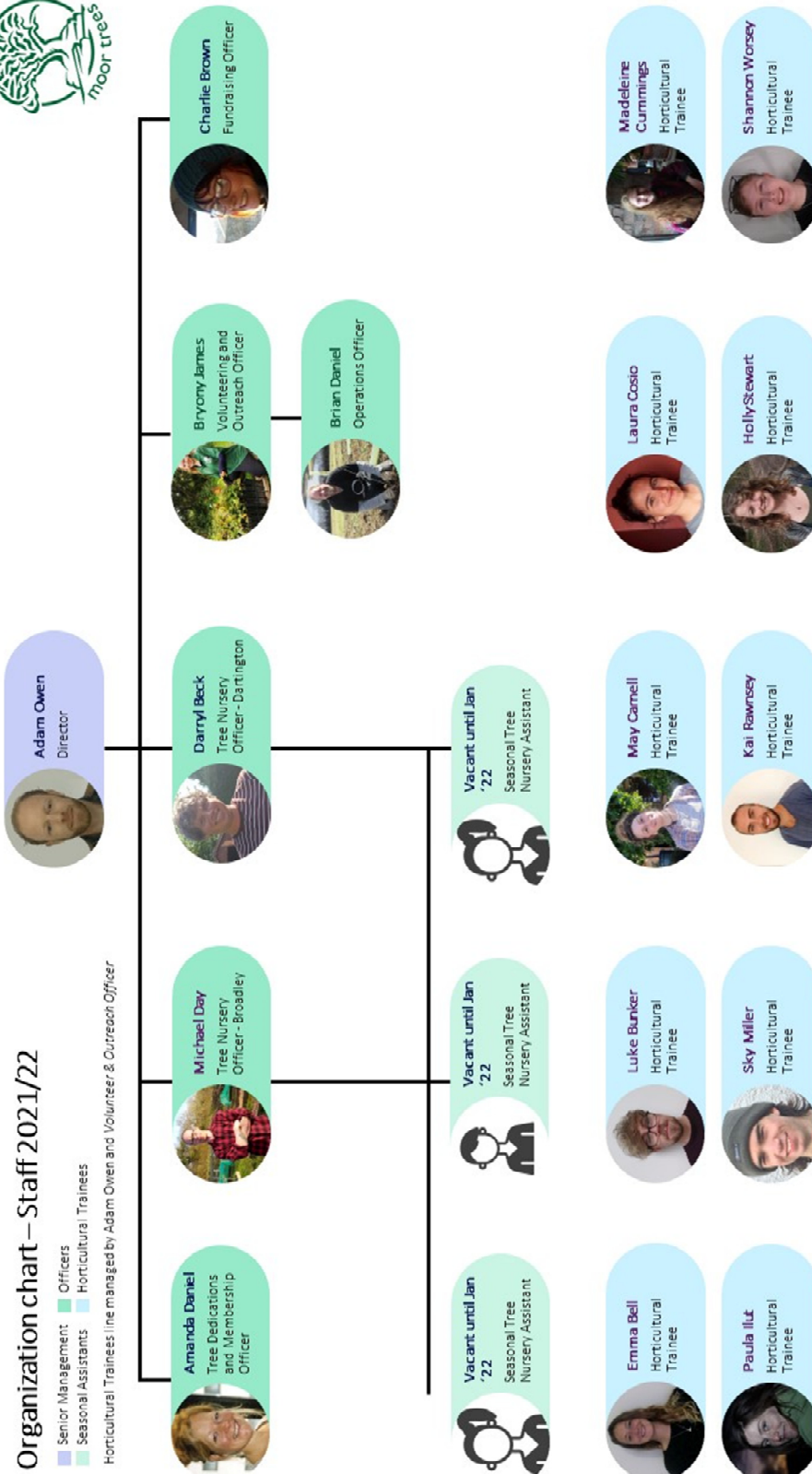




Organization chart – Staff 2021/22

- Senior Management Officers
- Seasonal Assistants Horticultural Trainees

Horticultural Trainees (line managed by Adam Owen and Volunteer & Outreach Officer)



October 2021 – April 2022

Our Trustee and volunteer staff comprised:

- Naomi Wisbey - Newsletter Lead-editor until October 2021 – Volunteer and Trustee
- Amanda Daniel – Tree dedications and Membership Officer + Newsletter Lead-editor from October 2021 – self employed
- Tim Ferry - Newsletter Sub-editor until April 2022 – Volunteer and Trustee
- Charlotte Brown – Fundraising Officer until April 2022 – self employed

2 TREASURER'S REPORT 2021/22

Each year is different, reflecting the variable costs and timings of the woodland planting and grant income for our development projects, often spanning different financial years. We brought forward £49,044 into the 2021-22 financial year.

2.1 Income

We successfully generated sufficient income to support our work this year, £611,436, mainly from grants, but also £81,138 from our other income streams.

Donations

We were very pleased to receive donations during the year through PayPal Giving, Just Giving, Crowdfunder, Neighbourly and other funding platforms such as Give as you live and Fit4Change. These platforms donate monies to a charity of your choice as you purchase goods online, hence we continue to promote payments to the charity through PayPal. Individual monthly donations have also increased and we are always grateful to those members who renew each year, and those who also add a donation to their annual subscription.

Grants

We continue to be very grateful to all our grant funders for enabling us to continue our work. This year we received grants from:

Woodland Trust	£53,404.00
Green Recovery Challenge Fund	£468,894.00
Devon Community Grant	£2,000.00
Leslie Smith Foundation Grant	£6,000.00

Carbon Offset

We are very thankful for regular contributions from carbon partners Doyle & Whitley, Treewise, Red Earth, Goulden and Sons and Meritex International Freight Services. Additionally, single donations were received from GPUK, Bandvulc Tyres, Samantha Crang, Penguin Learning, James Neill, Geoffrey Peerless, Millie Green, Abigail Reay Design, Angela Hull Surface Pattern Designer, David Tyrrell and Christ the Redeemer Barnwell.

Corporate Sponsors

Corporate sponsorship has increased this year and we are very thankful to our Sponsors tier sponsors (£1,000) Vu Online, Exact Structures, WM Guitars and Kobocrete Limited, and our Friend tier sponsors (£5,000) NOVUS & The Guinness Partnership. A regular contributor is Christopher's South Hams estate agents who also contribute for each property sold.

Tree Dedications and Membership

Tree dedications continue to be a great source of income and we are very happy to be able to offer this service. Our thanks to Amanda Daniel, our Tree dedications and Membership Officer, administering this scheme and working with designers to improve the quality of our certificates.

2.2 Expenditure

Wages

We continue to keep our wages bill as low as possible without affecting our work.

Purchases

We continue to purchase materials to significantly increase tree production at both tree nurseries.

Travel, Office, Publicity

These costs are kept to a minimum, but the higher costs remain in the provision of our general insurance and the running of the minibus. Our accounts are now on Xero, a software programme and monitored by Plymouth Bookkeeping.

A special thanks to David Moore who was our bookkeeper for many years and who stepped back at the beginning of the year. We thank him very much for his time and expertise.

2.3 Reserves

We have notionally set aside reserve funds (£25,783) for nursery improvement projects and redundancy.

Moor Trees

The Annual Report

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Cotter

Trustee

25 September 2022

Moor Trees

Independent Examiners Report

Independent Examiner's Report to the trustees of Moor Trees

I report to the charity trustees on my examination of the financial statements of Moor Trees for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Sarah Glenister FCCA
Association of Chartered Certified Accountants
Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB
25 September 2022

Moor Trees
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Charitable activities	4	49,326	480,972	530,298	39,250
Other	5	81,138	-	81,138	58,293
Total		130,464	480,972	611,436	97,543
Expenditure on:					
Charitable activities	6	43,980	170,372	214,352	41,395
Other	7	108,253	272,739	380,992	87,399
Total		152,233	443,111	595,344	128,794
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	(21,769)	37,861	16,092	(31,251)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(21,769)	37,861	16,092	(31,251)
Other gains and losses					
Net movement in funds		(21,769)	37,861	16,092	(31,251)
Reconciliation of funds:					
Total funds brought forward		(20,503)	69,547	49,044	80,294
Total funds carried forward		(42,272)	107,408	65,136	49,043

Moor Trees
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	611,436	97,545
Gross income for the year	<u>611,436</u>	<u>97,545</u>
Expenditure	593,698	128,523
Depreciation and charges for impairment of fixed assets	1,646	271
Total expenditure for the year	<u>595,344</u>	<u>128,794</u>
Net income/(expenditure) before tax for the year	16,092	(31,249)
Net income /(expenditure)for the year	<u><u>16,092</u></u>	<u><u>(31,249)</u></u>

Moor Trees
Balance Sheet
at 31 March 2022

Company No.	03716434	Notes	2022	2021
			£	£
Fixed assets				
	Tangible assets	10	4,830	6,194
			<u>4,830</u>	<u>6,194</u>
Current assets				
	Stocks	11	5,975	3,784
	Debtors	12	1,069	11,901
	Cash at bank and in hand		115,621	29,560
			<u>122,665</u>	<u>45,245</u>
	Creditors: Amount falling due within one year	13	(62,359)	(2,395)
	Net current assets		<u>60,306</u>	<u>42,850</u>
	Total assets less current liabilities		<u>65,136</u>	<u>49,044</u>
	Net assets excluding pension asset or liability		<u>65,136</u>	<u>49,044</u>
	Total net assets		<u><u>65,136</u></u>	<u><u>49,044</u></u>
The funds of the charity				
	Restricted funds	14		
	Restricted income funds		107,408	69,547
			<u>107,408</u>	<u>69,547</u>
	Unrestricted funds	14		
	General funds		(56,849)	(31,098)
	Designated funds		14,578	10,595
			<u>(42,272)</u>	<u>(20,503)</u>
	Reserves	14		
	Total funds		<u><u>65,136</u></u>	<u><u>49,044</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 September 2022

And signed on its behalf by:

J. Cotter
Trustee
25 September 2022

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Moor Trees

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Nursery/ Planting equipment	25% reducing balance
Motor vehicle	33% reducing balance
Office equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Moor Trees

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1.00, to the company should it be wound up. As at 31 March 2022 therefore were 11 members.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Charitable activities	5,250	34,000	39,250
Other	58,295	-	58,295
Total	<u>63,545</u>	<u>34,000</u>	<u>97,545</u>
Expenditure on:			
Charitable activities	31,395	10,000	41,395
Other	87,399	-	87,399
Total	<u>118,794</u>	<u>10,000</u>	<u>128,794</u>
Net income	<u>(55,249)</u>	<u>24,000</u>	<u>(31,249)</u>
Net income before other gains/(losses)	(55,249)	24,000	(31,249)
Other gains and losses:			
Net movement in funds	<u>(55,249)</u>	<u>24,000</u>	<u>(31,249)</u>
Reconciliation of funds:			
Total funds brought forward	34,746	45,547	80,293
Total funds carried forward	<u>(20,503)</u>	<u>69,547</u>	<u>49,044</u>

Moor Trees

Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Woodland Trust	43,326	10,078	53,404	10,000
Postcode Local Trust	-	-	-	20,000
The Norman Family NFCT Grant	-	-	-	1,000
D'Oyle Carte Charitable Trust	-	-	-	3,000
South Hams DC	-	-	-	5,000
DNPA Grant	-	-	-	250
GRCF Grant	-	468,894	468,894	-
Devon Community Grant	-	2,000	2,000	-
Leslie Smith Foundation Grant	6,000	-	6,000	-
	<u>49,326</u>	<u>480,972</u>	<u>530,298</u>	<u>39,250</u>

5 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Other	193	193	6,903
Membership Fees & Gift Aid	8,968	8,968	3,562
Tree Dedication	5,071	5,071	2,845
Donations	50,152	50,152	18,270
Carbon Offset	4,545	4,545	2,026
Interest	7	7	98
Planting a Woodland	12,104	12,104	22,539
Professional Fees	100	100	2,050
	<u>81,138</u>	<u>81,138</u>	<u>58,293</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consumable Materials	15,420	73,675	89,095	5,742
Tools and Equipment	17,747	11,574	29,321	27,099
Hire of Equipment	95	-	95	28
Subcontractors	10,718	85,123	95,841	8,526
<i>Governance costs</i>				
	<u>43,980</u>	<u>170,372</u>	<u>214,352</u>	<u>41,395</u>

Moor Trees**Notes to the Accounts****7 Other expenditure**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Employee costs	66,874	269,556	336,430	69,845
Motor and travel costs	8,954	1,645	10,599	5,015
Premises costs	1,411	310	1,721	2,001
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,646	-	1,646	271
General administrative costs	19,718	606	20,324	8,110
Legal and professional costs	9,649	623	10,272	2,157
	<u>108,253</u>	<u>272,739</u>	<u>380,992</u>	<u>87,399</u>

8 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,646	271

9 Staff costs

	2022	2021
Salaries and wages	295,280	42,008
Social security costs	19,637	3,737
Pension costs	3,681	751
Staff recruitment	304	562
Staff training	10,283	-
Staff protective clothing	3,921	-
Temporary staff	3,324	22,787
	<u>336,430</u>	<u>69,845</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022	2021
	Number	Number
Permanent employees	4	4
	<u>4</u>	<u>4</u>

Moor Trees
Notes to the Accounts

10 Tangible fixed assets

	Nursery/ Planting equipment £	Motor vehicle £	Office equipment £	Total £
Cost or revaluation				
At 1 April 2021	14,223	18,968	3,674	36,865
Additions	149	-	133	282
At 31 March 2022	<u>14,372</u>	<u>18,968</u>	<u>3,807</u>	<u>37,147</u>
Depreciation and impairment				
At 1 April 2021	8,414	18,635	3,622	30,671
Depreciation charge for the year	1,489	111	46	1,646
At 31 March 2022	<u>9,903</u>	<u>18,746</u>	<u>3,668</u>	<u>32,317</u>
Net book values				
At 31 March 2022	<u>4,469</u>	<u>222</u>	<u>139</u>	<u>4,830</u>
At 31 March 2021	<u>5,809</u>	<u>333</u>	<u>52</u>	<u>6,194</u>

11 Stocks

	2022 £	2021 £
Finished goods	5,975	3,784
	<u>5,975</u>	<u>3,784</u>
Carrying value analysed by activities	2022 £	2021 £
Trees, stakes etc	5,975	3,784
	<u>5,975</u>	<u>3,784</u>

12 Debtors

	2022 £	2021 £
Trade debtors	854	8,541
Other debtors	49	2,695
Prepayments and accrued income	166	665
	<u>1,069</u>	<u>11,901</u>

13 Creditors:

amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,869	540
Other taxes and social security	4,047	-
Other creditors	2,179	1,132
Accruals	51,264	723
	<u>62,359</u>	<u>2,395</u>

Moor Trees

Notes to the Accounts

14 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Woodland Trust	39,960	10,078	-	50,038
Finnis Scott Foundation	5,000	-	-	5,000
The D'Oyle Carte Trust	3,000	-	-	3,000
The Norman Family Trust	1,000	-	-	1,000
Postcode Local Trust	20,000	-	-	20,000
Garfield Weston Foundation	587	-	-	587
Devon Community Foundation	-	2,000	-	2,000
GRCF	-	468,894	(443,111)	25,783
<i>Total</i>	<u>69,547</u>	<u>480,972</u>	<u>(443,111)</u>	<u>107,408</u>
Unrestricted funds:				
General funds				
	(31,098)	124,464	(150,215)	(56,849)
Designated funds:				
Legacy	10,595	-	-	10,595
Leslie Smith Foundation	-	6,000	(1,000)	5,000
Mr & Mrs Darlington Trust	-	-	(1,018)	(1,018)
<i>Total</i>	<u>10,595</u>	<u>6,000</u>	<u>(2,018)</u>	<u>14,578</u>
Total funds	<u><u>49,044</u></u>	<u><u>611,436</u></u>	<u><u>(595,344)</u></u>	<u><u>65,136</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Woodland Trust

Finnis Scott Foundation

The D'Oyle Carte Trust

The Norman Family Trust

Postcode Local Trust

Garfield Weston Foundation

Devon Community

Foundation

GRCF

Designated funds:

Legacy

Leslie Smith Foundation

Moor Trees**Notes to the Accounts**

Mr & Mrs Darlington Trust

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	669	4,161	4,830
Net current assets	60,306	-	60,306
	<u>60,975</u>	<u>4,161</u>	<u>65,136</u>

16 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	29,560	86,061	115,621
	<u>29,560</u>	<u>86,061</u>	<u>115,621</u>
Net debt	<u>29,560</u>	<u>86,061</u>	<u>115,621</u>

17 Commitments***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2022	2022	2021	2021
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>3,681</u>	<u>751</u>

18 Related party disclosures***Controlling party***

There is no controlling party.

Moor Trees
Statement of Cash flows
for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	16,092	(31,249)
Adjustments for:		
Depreciation of property, plant and equipment	1,646	271
Dividends, interest and rents from investments	(81,138)	(58,295)
Other gains/losses	-	-
(Increase)/Decrease in stocks	(2,191)	2,879
Decrease/(Increase) in trade and other receivables	10,832	(8,541)
Increase in trade and other payables	59,964	649
Net cash provided by/(used in) operating activities	<u>5,205</u>	<u>(94,286)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(282)	(5,548)
Dividends, interest and rents from investments	81,138	58,295
Net cash from investing activities	<u>80,856</u>	<u>52,747</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	86,061	(41,539)
Cash and cash equivalents at the beginning of the year	29,560	71,099
Cash and cash equivalents at the end of the year	<u>115,621</u>	<u>29,560</u>
Components of cash and cash equivalents		
Cash and bank balances	115,621	29,560
	<u>115,621</u>	<u>29,560</u>

Moor Trees
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities				
Woodland Trust	43,326	10,078	53,404	10,000
Postcode Local Trust	-	-	-	20,000
The Norman Family NFCT Grant	-	-	-	1,000
D'Oyle Carte Charitable Trust	-	-	-	3,000
South Hams DC	-	-	-	5,000
DNPA Grant	-	-	-	250
GRCF Grant	-	468,894	468,894	-
Devon Community Grant	-	2,000	2,000	-
Leslie Smith Foundation Grant	6,000	-	6,000	-
	<u>49,326</u>	<u>480,972</u>	<u>530,298</u>	<u>39,250</u>
Other				
Other	193	-	193	6,903
Membership Fees & Gift Aid	8,968	-	8,968	3,562
Tree Dedication	5,071	-	5,071	2,845
Donations	50,152	-	50,152	18,270
Carbon Offset	4,545	-	4,545	2,026
Interest	7	-	7	98
Planting a Woodland	12,104	-	12,104	22,539
Professional Fees	100	-	100	2,050
	<u>81,138</u>	<u>-</u>	<u>81,138</u>	<u>58,293</u>
Total income and endowments	130,464	480,972	611,436	97,543
Expenditure on:				
Charitable activities				
Consumable Materials	15,420	73,675	89,095	5,742
Tools and Equipment	17,747	11,574	29,321	27,099
Hire of Equipment	95	-	95	28
Subcontractors	10,718	85,123	95,841	8,526
	<u>43,980</u>	<u>170,372</u>	<u>214,352</u>	<u>41,395</u>
Total of expenditure on charitable activities	43,980	170,372	214,352	41,395
Employee costs				
Salaries/wages	34,221	261,059	295,280	42,008
Employer's NIC	19,637	-	19,637	3,737
Pension costs	3,681	-	3,681	751
Staff recruitment	304	-	304	562
Staff training	1,835	8,448	10,283	-
Staff protective clothing	3,873	48	3,921	-
Temporary staff	3,324	-	3,324	22,787

Moor Trees

Detailed Statement of Financial Activities

	66,874	269,556	336,430	69,845
Motor and travel costs				
Vehicles - General costs	1,833	-	1,833	4,395
Vehicles - Fuel	4,187	-	4,187	-
Travel and telephone	2,934	1,645	4,579	620
	8,954	1,645	10,599	5,015
Premises costs				
Rent	1,275	310	1,585	1,746
Rates	136	-	136	255
	1,411	310	1,721	2,001
General administrative costs, including depreciation and amortisation				
Depreciation of Nursery/ Planting equipment	1,489	-	1,489	87
Depreciation of Motor vehicle	111	-	111	167
Depreciation of Office equipment	46	-	46	17
Bank charges	258	-	258	131
General insurances	1,606	-	1,606	1,074
Advertising and promotion	12,400	500	12,900	2,766
Donations made	-	-	-	291
Software, IT support and related costs	3,104	-	3,104	2,210
Printing, postage and stationery	1,250	106	1,356	1,276
Memberships and subscriptions fees	-	-	-	195
Consumables and refreshments	1,100	-	1,100	167
	21,364	606	21,970	8,381
Legal and professional costs				
Accountancy and bookkeeping	2,494	-	2,494	850
Consultancy fees	640	-	640	558
Other legal and professional costs	6,515	623	7,138	749
	9,649	623	10,272	2,157
Total of expenditure of other costs	108,253	272,739	380,992	87,399
Total expenditure	152,233	443,111	595,344	128,794
Net gains on investments	-	-	-	-
Net income/(expenditure)	(21,769)	37,861	16,092	(31,251)
Net income/(expenditure) before other gains/(losses)	(21,769)	37,861	16,092	(31,251)
Other Gains	-	-	-	-
Net movement in funds	(21,769)	37,861	16,092	(31,251)

Moor Trees

Detailed Statement of Financial Activities

Reconciliation of funds:

Total funds brought forward	(20,503)	69,547	49,044	80,294
Total funds carried forward	<u>(42,272)</u>	<u>107,408</u>	<u>65,136</u>	<u>49,043</u>

MOOR TREES

England & Wales - Charity number 1081142

Accounts



Annual Report and Accounts

2020-21

Deepblue Accountants Ltd
Unit 112, 91 Mayflower Street
Plymouth
PL1 1SB

Moor Trees
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Moor Trees
The Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03716434

Charity No. 1081142

Registered Office

The Old School Centre
Totnes Road
South Brent
Devon
TQ10 9BP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J.R. Allen
J. Broom
J. Cotter
J.D. Covey
P.N. Donahue
T. Ferry
P.E. Harrison (Resigned 27 September 2020)
R. Morley
T. Murphy
A.J.M. Owen
G.P. Sharp
N. Wisbey

Company Secretary

N. Wisbey

Accountants

Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB

1 REVIEW OF YEAR TO 31 MARCH 2021

1.1 Tree nurseries

2020, officially designated as Year of the Tree.

The countryside need more trees, more woodland and hedgerows, and a more connected landscape.

2020/21 will no doubt be a year many are happy to be behind us. For Moor Trees it was a very challenging year. With Covid-19 really getting a firm grip on the UK in March 2020, we were locked down and all volunteering stopped. This meant that only Brian Daniel, Jon Covey and myself were regularly visiting the tree nurseries to keep the current trees watered and beds weeded. A number of trustees also helped filled the gaps left by not being able to host volunteers. Jon took on the enormous task of almost single handedly growing on all the new trees from seed at home and at Broadley Tree Nursery.

The spring and early summer weather was fickle, with some cold spells and also long hot, dry periods, which made watering the trees a challenge.

Thankfully, by the second lockdown the Government had allowed volunteering for charitable activities to continue and so we were able to re-open the tree nurseries, albeit to limited numbers of people

We remained uncertain for much of the summer how many trees we would have available to plant in the following winter but as summer drew to a close it was evident public interest in tree planting remained and there was much call for our trees.

Thankfully we'd been able to bring on over 15,000 trees, demonstrating that the tree nurseries remain the backbone of the charity. We are becoming a known local supplier of trees, this year planting 5,700 broadleaved native trees (up to 20 different species) across 9 sites, yet supplying a further 9,700.

Moor Trees was successfully audited a third time for the Woodland Trust 'UK and Ireland Sourced and Grown Assurance Scheme' (UKISG) for tree seed and tree nursery stock. This scheme gives confidence to those buying our trees and assures them that the way we manage our nurseries is in accordance with the regulations on handling plant materials. It also gives us much reassurance that we're doing things right!

In September Annie Talbot joined us as our 'Tree Nurseries and Woodland Manager' and quickly settled to the job of organising the winter tree planting.

By Christmas we'd had the incredible news that we had been successful in a significant bid for Heritage Fund monies to improve our tree nurseries and create jobs and training opportunities in horticulture. More on this later.

1.2 Woodlands and Biodiversity projects

Following the enormous success of our 'Trees for Woods' scheme (with financial support from the Woodland Trust) and the Devon Wildlife Trust 'Trees for Bats' scheme in 2019/20 it was evident folk were much more aware of Moor Trees and what we did.

The Trees for Woods provides an opportunity for those owners with small parcels of land to receive subsidies for woodland and hedgerow planting that would not otherwise be provided through the usual agri-environment grant schemes. This year, with our fabulous volunteers, we planted 6.63ha of woodland and supplied trees to plant 3.42ha of woodland and over 2km of hedgerow.

There were challenges, as we knew some of our tree stock was small, but demand was high and so we did use some of our smaller trees. Going forward we will not be releasing trees smaller than 20cm in height and a 4mm root collar, which is the minimum size in accordance with the British Standard for Tree Nurseries (BS 3936-4 (2007) Nursery stock Part 4).

Since 2017 Moor Trees have been holding volunteer days each May to survey our ten-year-old woodlands. This is always a rewarding volunteer day; the establishing woodlands are beautiful in the blush of late Spring and standing in the shade of the trees planted by us and our past volunteers shows us the success of our winter labour.

For our AGM this year trustee, Dr Tom Murphy, analysed some of the data that we have been gathering at our survey days and gave us a talk on the results.

The majority of the trees we have planted are very healthy with an incredible 97.7% survival rate. We also found out that our tree planting was promoting natural regeneration of trees; approximately 30% of trees surveyed had naturally re-colonised rather than been planted. In addition, tree species not planted by Moor Trees were also naturally establishing themselves within the woodlands.

In our surveys we also discovered that the trees were beginning to affect the other ground flora on site with woodland species such as Lesser Celandine (*Ficaria verna*), Blue bell (*Hyacinthoides non-scripta*), Pignut (*Conopodium majus*), Primrose (*Primula vulgaris*), Wood Speedwell (*Veronica polita*), Woodruff (*Galium odoratum*), Dogs Mercury (*Mercurialis perennis*) and Dog Violet (*Viola riviniana*) growing in our various planting sites.

The results of our surveys are not only encouraging, but can be used as evidence that Moor Trees methods are extremely successful which can help us apply for funding in the future. We also hope that the surveys will give us information to improve our planting methods. We have plans to work with species specific experts and to calculate the carbon uptake of our woodlands. Keep in touch for further information.

1.3 Volunteering

Moor Trees is a volunteering organisation. We depend on our volunteers. We are always indebted to those who come along either occasionally or every week for tree planting, collecting seed or tending to our seeds and saplings in the nurseries.

Sadly this year saw volunteering cancelled for the first half, and greatly limited for the second half. What was evident though, was the appetite of our volunteers to be outside, out of lockdown and back into nature. We were very happy to be hosting regular volunteer days again by August 2020 and able to run our seed collecting and tree planting days throughout the winter.



Long term Moor Trees volunteers will fondly remember John Burden, who was a volunteer with us for many years. John was always friendly, ready with a story from one of his numerous travels, a local historical fact, a conversation about the latest cricket match or one of his notoriously awful puns. He was not afraid to laugh at himself and we often reminisced about the time he fell down a rabbit hole at Bear Wood. Unfortunately, due to ill health, he had to stop volunteering a couple of years ago when he moved into a nursing home. Jon Covey and Brian Daniel continued to visit him at his new home, bringing him the latest Moor Trees news from his old friends, until the Covid 19 pandemic meant it was not possible to visit. Sadly, John

passed away in November 2020, his funeral was held on Friday 20th November and was attended by John's family and closest Moor Trees friends.

1.4 Advocacy and PR

Our newsletter continues to be produced bi-annually by lead editor, Naomi Wisbey, and sub editor, Tim Ferry, with contributions from the staff and volunteers. It is circulated to press outlets and a range of contacts and stakeholders.

Having raised our profile over the past few years it has been wonderful to receive support and encouragement from members, volunteers, other organisations and complete strangers.

We are privileged to have been invited by Devon Wildlife Trust to help design and establish a tree nursery for them at Meeth as part of their Devon Treescapes project. We are also working with the Forest of Cornwall on some learning resources for community tree nurseries.

1.5 Fundraising

The first half of the year was a complete contrast to the second half. Covid-19 had a huge impact on our balance sheet. Although income was up on 2019/20, between April – June 2020 expenditure was much greater due to salary increases approved in the previous financial year.

However, grant funders responded kindly to our applications and income steadily increased through the 3rd quarter.

However, following an application to the Green Recovery Challenge Fund in November 2020 with our partners The Tree Council, Farming Wildlife Advisory Group, People's Trust for Endangered Species and University of Reading we were overjoyed to receive confirmation that our project, 'Close the Gap' had been approved.

The 'Close the Gap' project is to promote the importance of hedgerows in the British landscape, and for us, at Moor Trees, will give us capital funding to make all roles full-time, employ 2x Tree Nursery Officer's and 10x Horticultural trainees. In addition, it will also fund massive infrastructure improvements at both tree nurseries, including new timber framed buildings and a poly tunnel for growing, storage and all-weather working facilities. Compost toilets and handwash facilities to improve staff and

volunteer welfare. It is also funding the expansion of our growing space using our own design of storage for growing cellular trees, replenish all the growing bed frames and covers, and provide irrigation.

Finally, Moor Trees will be producing a series of video guides accompanied by a digital guide on how to set up your own tree nursery, full of hints and tips on growing trees and what to do with them once they're ready to be planted out.

It is an immense grant which will really help Moor Trees grow. However, there is no doubt it will be a challenge to deliver.

1.6 Human Resources

At March 2021 our paid staff comprised:

- Adam Owen – Director (120 hours per month)
- Annie Talbot - Tree Nursery and Woodland Manager (104 hours per month)
- Brian Daniel - Operations Officer (104 hours per month)

Our Trustee and volunteer staff comprised:

- Jon Covey – Tree Nursery Officer (Broadley) – Volunteer and Trustee
- Naomi Wisbey - Newsletter Lead-editor – Volunteer and Trustee
- Tim Ferry - Newsletter Sub-editor – Volunteer and Trustee
- Amanda Daniel – Tree dedications and Membership Officer – Volunteer
- Charlotte Brown – Fundraising Officer– Volunteer

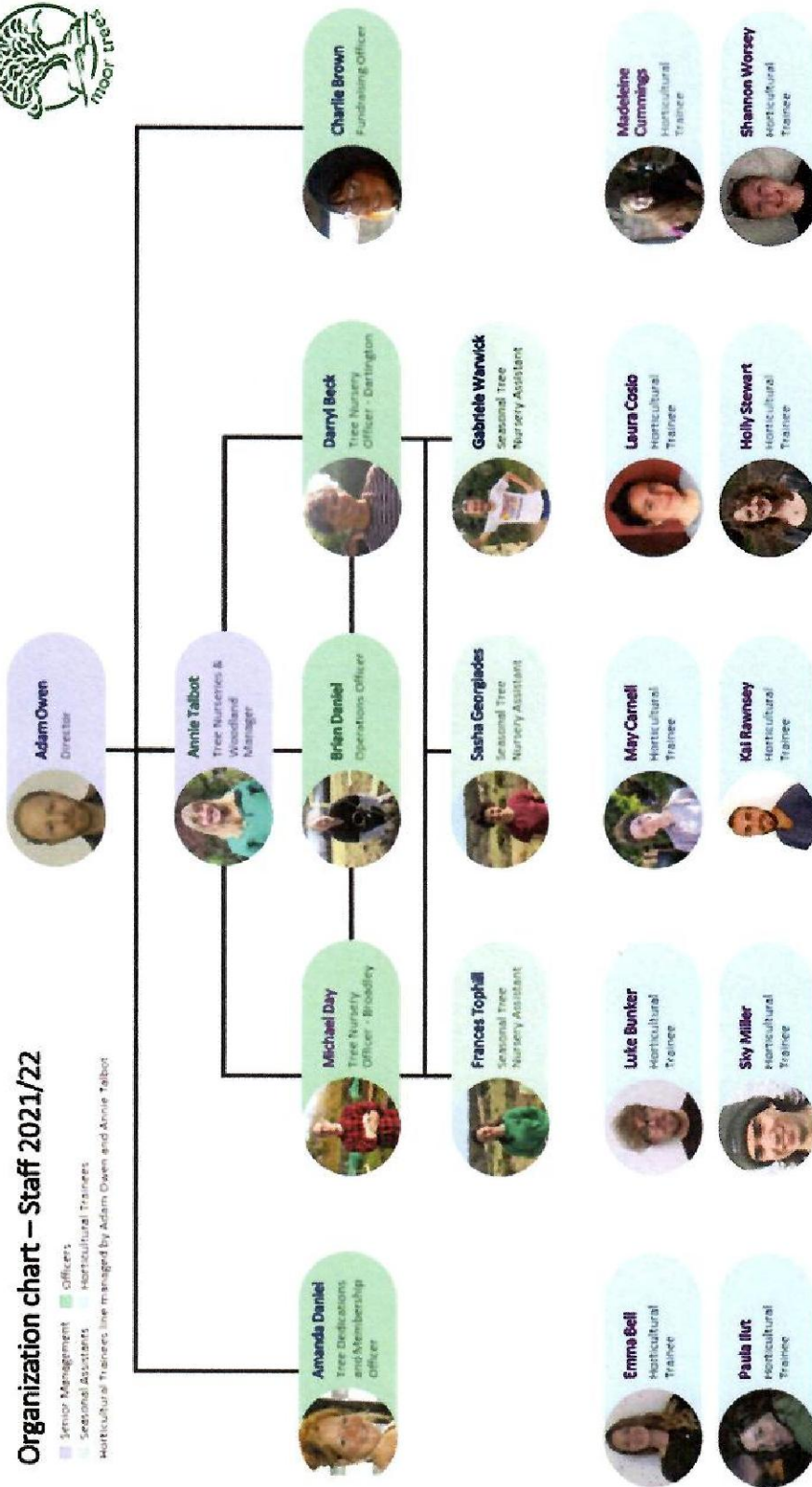
In April 2021 the structure of Moor Trees changed due to the Green Recovery Challenge Fund grant. The new structure is as shown on the following page. Jon Covey stepped down from his role as the Tree Nursery officer after 13 years. His work will have a lasting impression on Moor Trees and it is incredible to think that Jon has grown more than 60,000 trees at Broadley Tree Nursery since 2010.



Organization chart – Staff 2021/22

■ Senior Management
■ Officers
■ Seasonal Assistants
■ Horticultural Trainees

Horticultural Trainees are managed by Adam Owen and Annie Talbot



2 TREASURER'S REPORT 2020/21

Each year is different, reflecting the variable costs and timings of the woodland planting and grant income for our development projects, often spanning different financial years. We brought forward £80,293 into the 2020-21 financial year.

2.1 Income

We successfully generated sufficient income to support our work this year, £61,789, mainly from planting fees and grants

Donations

We were very pleased to receive donations during the year through PayPal Giving and other funding platforms such as Give as you live and Fit4Change. These platforms donate monies to a charity of your choice as you purchase goods online, hence we continue to promote payments to the charity through PayPal. Individual monthly donations have also increased and we are always grateful to those members who also added a donation to their annual subscription.

Funding from Planting

The Woodland Trust supported our planting schemes by grant funding to subsidise planting and purchase of materials, £10,000.

Grants

We continue to be very grateful to all our grant funders for enabling us to continue our work. During this year to date we received grants from:

Co-op – Local cause	£2,000.00
DNPA – volunteer group funding	£250.00
D'Oyly Carte	£3000.00
Dr & Mrs Darlington Charitable Trust	£4,000.00
Green Recovery Challenge Fund	£478,000.00
Local Authority Discretionary Grants Fund	£5,000.00
Norman Family Charitable Trust	£1000.00
Postcode Local Trust	£20,000.00

Many thanks to Charlie Brown, our volunteer Fundraising Officer, who helped us acquire grants and continues to support us.

Carbon Offset

We are very thankful for regular contributions from Doyle & Whitley & Treewise, who were joined this year by GPUK. Additionally, single donations were received from Eleanor Selley, Martin Coles, Devon Rum Company and Roborough Rotary.

Tree Dedications and Membership

Tree dedications continue to be a great source of income and we are very happy to be able to offer this service. Our thanks to Amanda Daniel, our volunteer Tree dedications

and Membership Officer, for taking on the administration of the scheme following Paul Harrison stepping down last year.

2.2 Expenditure

Wages

We continue to keep our wages bill as low as possible without affecting our work.

Purchases

We continue to purchase materials to significantly increase tree production at both tree nurseries.

Travel, Office, Publicity

These costs are kept to a minimum, but the higher costs remain in the provision of our general insurance and the running of the minibus. Our accounts have again been kept on a Sage Accounting system by David Moore and we thank him for his time and expertise.

2.3 Reserves

We have notionally set aside reserve funds (£50k) for nursery improvement projects and redundancy.

Moor Trees
The Annual Report

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'J. Cotter', written in a cursive style.

J. Cotter
Trustee
26 September 2021

Moor Trees

Independent Examiners Report

Independent Examiner's Report to the trustees of Moor Trees

I report to the charity trustees on my examination of the accounts of Moor Trees for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Sarah Glenister

Sarah Glenister FCCA
Association of Chartered Certified Accountants
Deepblue Accountants Ltd
Unit 112
91 Mayflower Street
Plymouth
Devon
PL1 1SB
26 September 2021

Moor Trees
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments					
from:					
Charitable activities	4	5,250	34,000	39,250	65,210
Other	5	58,295	-	58,295	59,883
Total		63,545	34,000	97,545	125,093
Expenditure on:					
Charitable activities	6	31,395	10,000	41,395	22,716
Other	7	87,399	-	87,399	56,177
Total		118,794	10,000	128,794	78,893
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	(55,249)	24,000	(31,249)	46,200
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(55,249)	24,000	(31,249)	46,200
Other gains and losses					
Net movement in funds		(55,249)	24,000	(31,249)	46,200
Reconciliation of funds:					
Total funds brought forward		34,746	45,547	80,293	34,093
Total funds carried forward		(20,503)	69,547	49,044	80,293

Moor Trees
Summary Income and Expenditure Account
for the year ended 31 March 2021

	2021	2020
	£	£
Income	97,545	125,093
Gross income for the year	<u>97,545</u>	<u>125,093</u>
Expenditure	128,523	78,503
Depreciation and charges for impairment of fixed assets	271	390
Total expenditure for the year	<u>128,794</u>	<u>78,893</u>
Net (expenditure)/income before tax for the year	(31,249)	46,200
Net (expenditure)/income for the year	<u>(31,249)</u>	<u>46,200</u>

Moor Trees
Balance Sheet
at 31 March 2021

Company No. 03716434	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	6,194	917
		<u>6,194</u>	<u>917</u>
Current assets			
Stocks	11	3,784	6,663
Debtors	12	11,901	3,360
Cash at bank and in hand		29,560	71,099
		<u>45,245</u>	<u>81,122</u>
Creditors: Amount falling due within one year	13	(2,395)	(1,746)
Net current assets		<u>42,850</u>	<u>79,376</u>
Total assets less current liabilities		<u>49,044</u>	<u>80,293</u>
Net assets excluding pension asset or liability		<u>49,044</u>	<u>80,293</u>
Total net assets		<u><u>49,044</u></u>	<u><u>80,293</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		69,547	45,547
		<u>69,547</u>	<u>45,547</u>
Unrestricted funds	14		
General funds		(31,098)	(5,604)
Designated funds		10,595	40,350
		<u>(20,503)</u>	<u>34,746</u>
Reserves	14		
Total funds		<u><u>49,044</u></u>	<u><u>80,293</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 September 2021

And signed on its behalf by:

J. Cotter
 Trustee
 26 September 2021



Moor Trees**Statement of Cash flows**

for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(31,249)	46,200
Adjustments for:		
Depreciation of property, plant and equipment	271	390
Dividends, interest and rents from investments	(58,295)	(59,883)
Decrease/(Increase) in stocks	2,879	(1,929)
Increase in trade and other receivables	(8,541)	(3,360)
Increase in trade and other payables	649	19
Net cash used in operating activities	<u>(94,286)</u>	<u>(18,563)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(5,548)	-
Dividends, interest and rents from investments	58,295	59,883
Net cash from investing activities	<u>52,747</u>	<u>59,883</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(41,539)	41,320
Cash and cash equivalents at the beginning of the year	71,099	29,779
Cash and cash equivalents at the end of the year	<u>29,560</u>	<u>71,099</u>
Components of cash and cash equivalents		
Cash and bank balances	29,560	71,099
	<u>29,560</u>	<u>71,099</u>

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Moor Trees

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Nursery equipment	25% reducing balance
Motor vehicle	33% reducing balance
Office equipment	25% reducing balance

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each member gives a guarantee to contribute a sum not exceeding £1.00, to the company should it be wound up. As at 31 March 2020 therefore were 8 members.

Moor Trees

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Charitable activities	250	64,960	65,210
Other	59,883	-	59,883
Total	60,133	64,960	125,093
Expenditure on:			
Charitable activities	-	22,716	22,716
Other	54,480	1,697	56,177
Total	54,480	24,413	78,893
Net income	5,653	40,547	46,200
Net income before other gains/(losses)	5,653	40,547	46,200
Other gains and losses:			
Net movement in funds	5,653	40,547	46,200
Reconciliation of funds:			
Total funds brought forward	29,093	5,000	34,093
Total funds carried forward	34,746	45,547	80,293

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Garfield Weston	-	-	-	20,000
Woodland Trust	-	10,000	10,000	39,960
Finnis Scott Foundation	-	-	-	5,000
Dartmoor National Park	-	-	-	250
Postcode Local Trust	-	20,000	20,000	-
The Norman Family NFCT Grant	-	1,000	1,000	-
D'Oyle Carte Charitable Trust	-	3,000	3,000	-
South Hams DC	5,000	-	5,000	-
DNPA Grant	250	-	250	-
	5,250	34,000	39,250	65,210

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Other	6,903	6,903	12
Membership Fees & Gift Aid	3,562	3,562	7,130
Tree Dedication	2,845	2,845	7,602
Donations	18,272	18,272	15,917
Carbon Offset	2,026	2,026	8,874
Interest	98	98	47
Planting a Woodland	22,539	22,539	20,301
Professional Fees	2,050	2,050	-
	<u>31,582</u>	<u>31,582</u>	<u>30,661</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consumable Materials	-	5,742	5,742	22,716
Tools and Equipment	22,841	4,258	27,099	-
Hire of Equipment	28	-	28	-
Subcontractors	8,526	-	8,526	-
<i>Governance costs</i>				
	<u>31,395</u>	<u>10,000</u>	<u>41,395</u>	<u>22,716</u>

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	69,845	69,845	39,785
Motor and travel costs	5,015	5,015	6,596
Premises costs	2,001	2,001	2,064
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	271	271	390
General administrative costs	8,110	8,110	6,566
Legal and professional costs	2,157	2,157	776
	<u>87,399</u>	<u>87,399</u>	<u>56,177</u>

Moor Trees

Notes to the Accounts

8 Net (expenditure)/income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	271	390

9 Staff costs

Salaries and wages	42,008	39,785
Social security costs	3,737	-
Pension costs	751	-
	<u>46,496</u>	<u>39,785</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2021	2020
	Number	Number
Permanent employees	4	3
	<u>4</u>	<u>3</u>

10 Tangible fixed assets

	Nursery equipment	Motor vehicle	Office equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2020	8,675	18,968	3,674	31,317
Additions	5,548	-	-	5,548
At 31 March 2021	<u>14,223</u>	<u>18,968</u>	<u>3,674</u>	<u>36,865</u>
Depreciation and impairment				
At 1 April 2020	8,327	18,468	3,605	30,400
Depreciation charge for the year	87	167	17	271
At 31 March 2021	<u>8,414</u>	<u>18,635</u>	<u>3,622</u>	<u>30,671</u>
Net book values				
At 31 March 2021	<u>5,809</u>	<u>333</u>	<u>52</u>	<u>6,194</u>
At 31 March 2020	<u>348</u>	<u>500</u>	<u>69</u>	<u>917</u>

11 Stocks

	2021	2020
	£	£
Finished goods	3,784	6,663
	<u>3,784</u>	<u>6,663</u>
Carrying value analysed by activities	2021	2020
	£	£
Garfield Weston	3,784	6,663
	<u>3,784</u>	<u>6,663</u>

Moor Trees**Notes to the Accounts****12 Debtors**

	2021	2020
	£	£
Trade debtors	8,541	-
Other debtors	2,695	2,695
Prepayments and accrued income	665	665
	<u>11,901</u>	<u>3,360</u>

13 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	540	-
Other creditors	1,132	1,000
Accruals and deferred income	723	746
	<u>2,395</u>	<u>1,746</u>

Moor Trees

Notes to the Accounts

14 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Restricted income funds:				
Woodland Trust	39,960	10,000	(10,000)	39,960
Finnis Scott Foundation	5,000	-	-	5,000
The D'Oyle Carte Trust	-	3,000	-	3,000
The Norman Family Trust	-	1,000	-	1,000
Postcode Local Trust	-	20,000	-	20,000
Garfield Weston Foundation	587	-	-	587
<i>Total</i>	<u>45,547</u>	<u>34,000</u>	<u>(10,000)</u>	<u>69,547</u>
Unrestricted funds:				
General funds				
	(5,604)	58,295	(83,789)	(31,098)
Designated funds:				
Legacy	10,595	-	-	10,595
Forestry Commission - Planting Grant	29,755	-	(29,755)	-
South Hams DC	-	5,000	(5,000)	-
DNPA	-	250	(250)	-
<i>Total</i>	<u>40,350</u>	<u>5,250</u>	<u>(35,005)</u>	<u>10,595</u>
Revaluation Reserves:				
Total funds	<u>80,293</u>	<u>97,545</u>	<u>(128,794)</u>	<u>49,044</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Woodland Trust

Finnis Scott Foundation

The D'Oyle Carte Trust

The Norman Family Trust

Postcode Local Trust

Garfield Weston Foundation

Designated funds:

Legacy

Forestry Commission -

Planting Grant

South Hams DC

DNPA

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	646	5,548	6,194
Net current assets	42,850	-	42,850
	<u>43,496</u>	<u>5,548</u>	<u>49,044</u>

16 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	71,099	(41,539)	29,560
	<u>71,099</u>	<u>(41,539)</u>	<u>29,560</u>
Net debt	<u>71,099</u>	<u>(41,539)</u>	<u>29,560</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings	2021 Other	2020 Land and buildings	2020 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2021	2020
	£	£
The pension cost charge to the company amounted to:	<u>751</u>	<u>-</u>

18 Related party disclosures

Controlling party

There is no controlling party.

Moor Trees
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Charitable activities				
Garfield Weston	-	-	-	20,000
Woodland Trust	-	10,000	10,000	39,960
Finnis Scott Foundation	-	-	-	5,000
Dartmoor National Park	-	-	-	250
Postcode Local Trust	-	20,000	20,000	-
The Norman Family NFCT Grant	-	1,000	1,000	-
D'Oyle Carte Charitable Trust	-	3,000	3,000	-
South Hams DC	5,000	-	5,000	-
DNPA Grant	250	-	250	-
	<u>5,250</u>	<u>34,000</u>	<u>39,250</u>	<u>65,210</u>
Other				
Other	6,903	-	6,903	12
Membership Fees & Gift Aid	3,562	-	3,562	7,130
Tree Dedication	2,845	-	2,845	7,602
Donations	18,272	-	18,272	15,917
Carbon Offset	2,026	-	2,026	8,874
Interest	98	-	98	47
Planting a Woodland	22,539	-	22,539	20,301
Professional Fees	2,050	-	2,050	-
	<u>58,295</u>	<u>-</u>	<u>58,295</u>	<u>59,883</u>
Total income and endowments	63,545	34,000	97,545	125,093
Expenditure on:				
Charitable activities				
Consumable Materials	-	5,742	5,742	22,716
Tools and Equipment	22,841	4,258	27,099	-
Hire of Equipment	28	-	28	-
Subcontractors	8,526	-	8,526	-
	<u>31,395</u>	<u>10,000</u>	<u>41,395</u>	<u>22,716</u>
Total of expenditure on charitable activities	31,395	10,000	41,395	22,716
Employee costs				
Salaries/wages	42,008	-	42,008	39,785
Employer's NIC	3,737	-	3,737	-
Pension costs	751	-	751	-
Staff recruitment	562	-	562	-
Temporary staff	22,787	-	22,787	-
	<u>69,845</u>	<u>-</u>	<u>69,845</u>	<u>39,785</u>
Motor and travel costs				

Moor Trees**Detailed Statement of Financial Activities**

Vehicles - General costs	4,395	-	4,395	4,409
Travel and telephone	620	-	620	2,187
	<u>5,015</u>	<u>-</u>	<u>5,015</u>	<u>6,596</u>
Premises costs				
Rent	1,746	-	1,746	1,727
Premises repairs and maintenance	255	-	255	337
	<u>2,001</u>	<u>-</u>	<u>2,001</u>	<u>2,064</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Nursery equipment	87	-	87	116
Depreciation of Motor vehicle	167	-	167	251
Depreciation of Office equipment	17	-	17	23
Bank charges	131	-	131	279
General insurances	1,074	-	1,074	1,804
Advertising and Promotion	2,766	-	2,766	45
Donations Made	291	-	291	-
Software, IT support and related costs	2,210	-	2,210	1,862
Printing, Postage and Stationery	1,276	-	1,276	1,532
Memberships and Subscriptions Fees	195	-	195	26
Consumables and Refreshments	167	-	167	1,018
	<u>8,381</u>	<u>-</u>	<u>8,381</u>	<u>6,956</u>
Legal and professional costs				
Accountancy and bookkeeping	850	-	850	776
Consultancy fees	558	-	558	-
Other legal and professional costs	749	-	749	-
	<u>2,157</u>	<u>-</u>	<u>2,157</u>	<u>776</u>
Total of expenditure of other costs	<u>87,399</u>	<u>-</u>	<u>87,399</u>	<u>56,177</u>
Total expenditure	118,794	10,000	128,794	78,893
Net gains on investments	-	-	-	-
	<u>(55,249)</u>	<u>24,000</u>	<u>(31,249)</u>	<u>46,200</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	(55,249)	24,000	(31,249)	46,200
Other Gains	-	-	-	-
	<u>(55,249)</u>	<u>24,000</u>	<u>(31,249)</u>	<u>46,200</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	34,746	45,547	80,293	34,093

Moor Trees

Detailed Statement of Financial Activities

Total funds carried forward

<u>(20,503)</u>	<u>69,547</u>	<u>49,044</u>	<u>80,293</u>
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