



Annual Report and Accounts

2020-21

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

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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 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
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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.

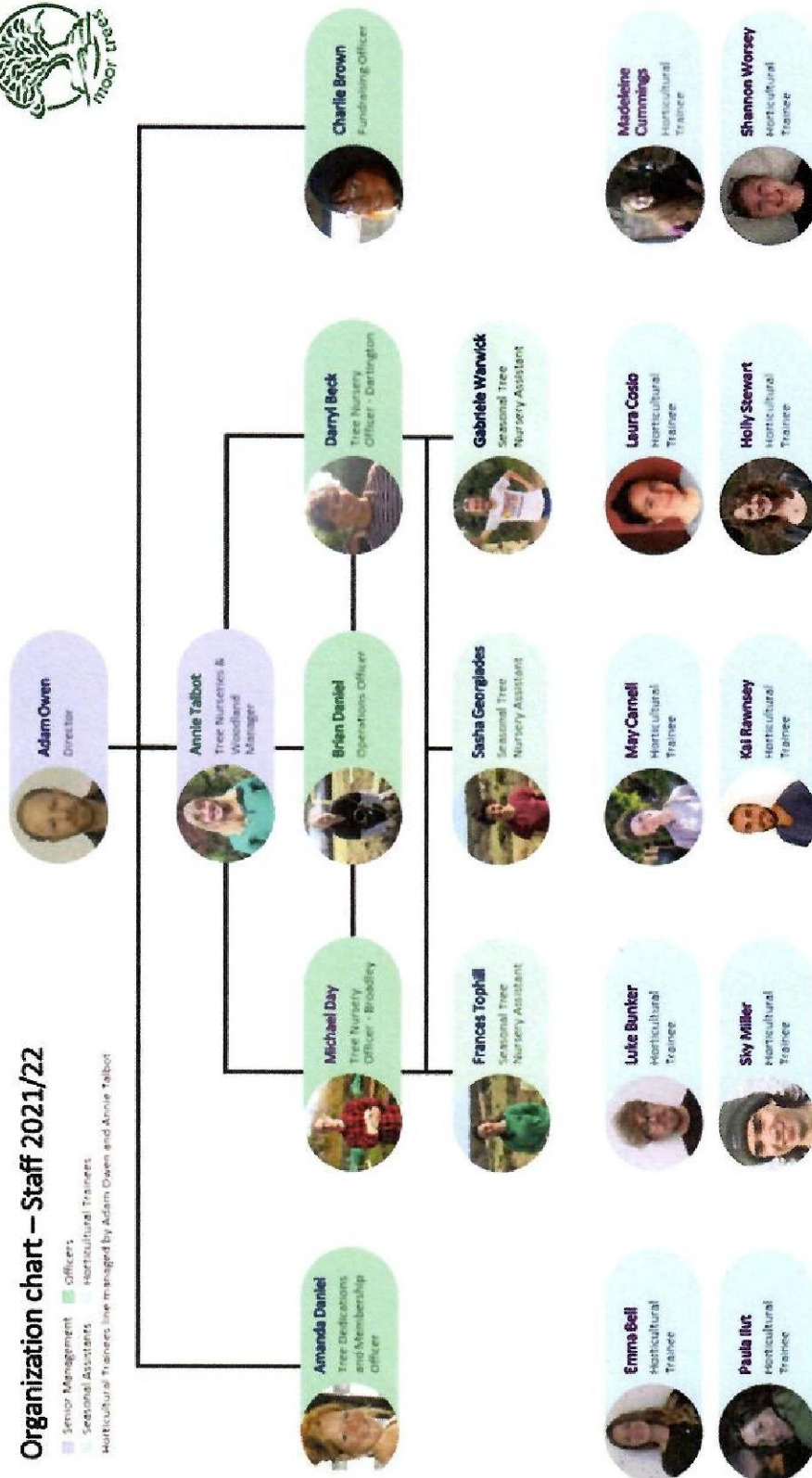


Organization chart – Staff 2021/22

Senior Management Officers

Seasonal Assistants Horticultural Trainees

Horticultural Trainees line 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.

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

26 September 2021

A handwritten signature in black ink, appearing to read 'J. Cotter', is written over the printed name and title.

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 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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
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>49,044</u>	<u>80,293</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>49,044</u>	<u>80,293</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.

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.

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>

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
Total	45,547	34,000	(10,000)	69,547
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)	-
Total	40,350	5,250	(35,005)	10,595
Revaluation Reserves:				
Total funds	80,293	97,545	(128,794)	49,044

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)	<u>(55,249)</u>	<u>24,000</u>	<u>(31,249)</u>	<u>46,200</u>
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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