



## 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**

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Unit 112  
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## 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!

Staff

To recruit for 12 months and train 10 trainees to RHS Level 2 Principles of Horticulture

To recruit 2x Tree Nursery Officers on 12month contracts

To enable current part time staff to be employed full time

## Learning

Publish a guide covering all aspects of growing native trees from seed collection to planting out, and include tree nursery design and woodland/hedgerow design. Create an online expanded version of the guide

Create a tool box set of 'How to...' video guides to accompany the guide

Send out 400 'Copse in a Box's to applicants, which is a box containing 400 root trainers and 2x copies of the guide to encourage individuals and groups to start growing trees for their communities



The Tree Grower's Guide.  
104 full coloured pages of  
guidance on growing trees  
including identification  
and strategies for 54 tree  
species.

Dartington Tree Nursery, used in the digital guide, as an exemplar of a community tree nursery



Our trainees packing 160,000 root trainers into 400 boxes to be sent out across England to schools, community groups and individuals

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**

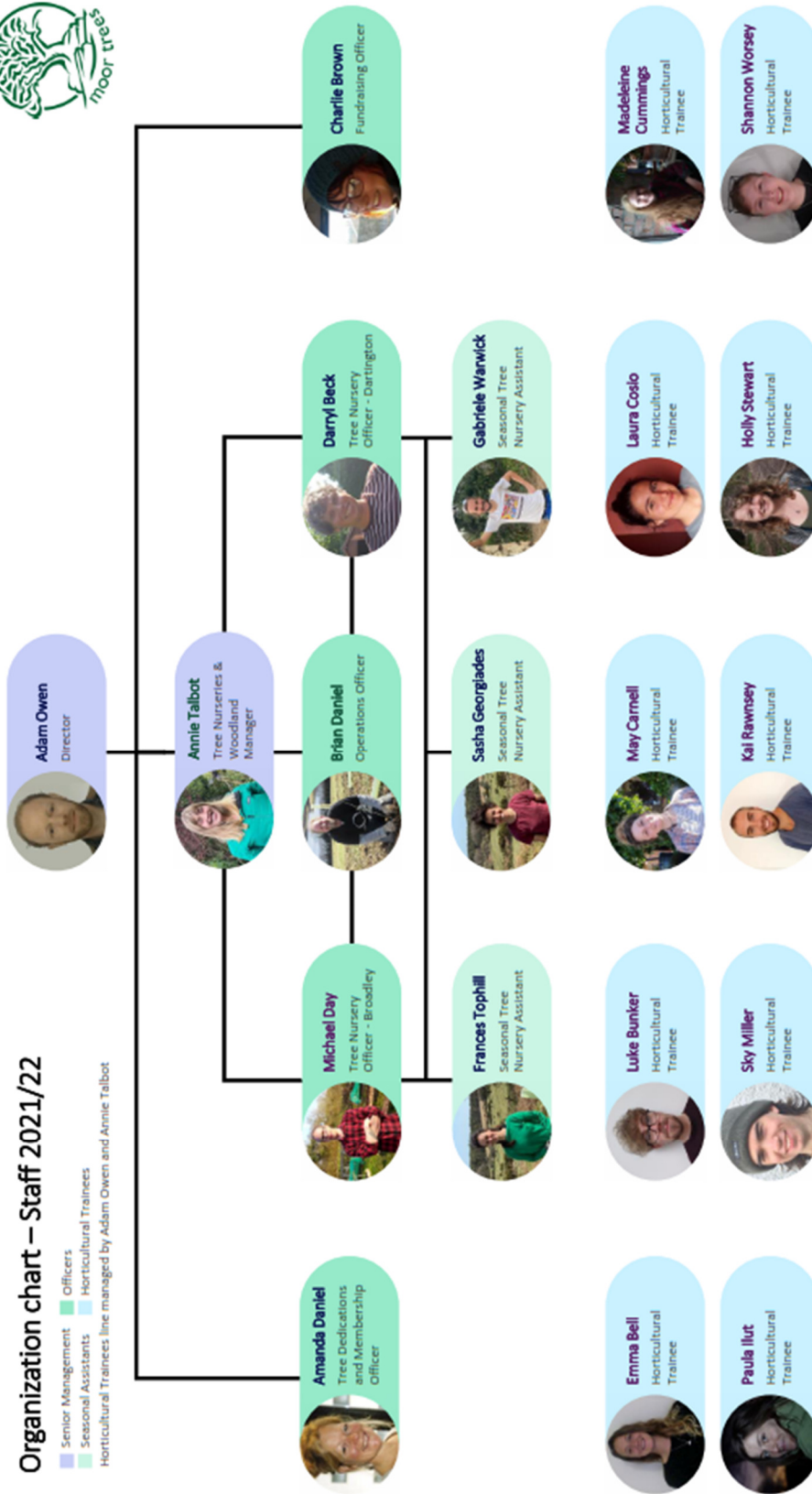
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## Organization chart – Staff 2021/22

■ Senior Management  
■ Seasonal Assistants  
■ Horticultural Trainees  
Horticultural Trainees line managed by Adam Owen and Annie Talbot



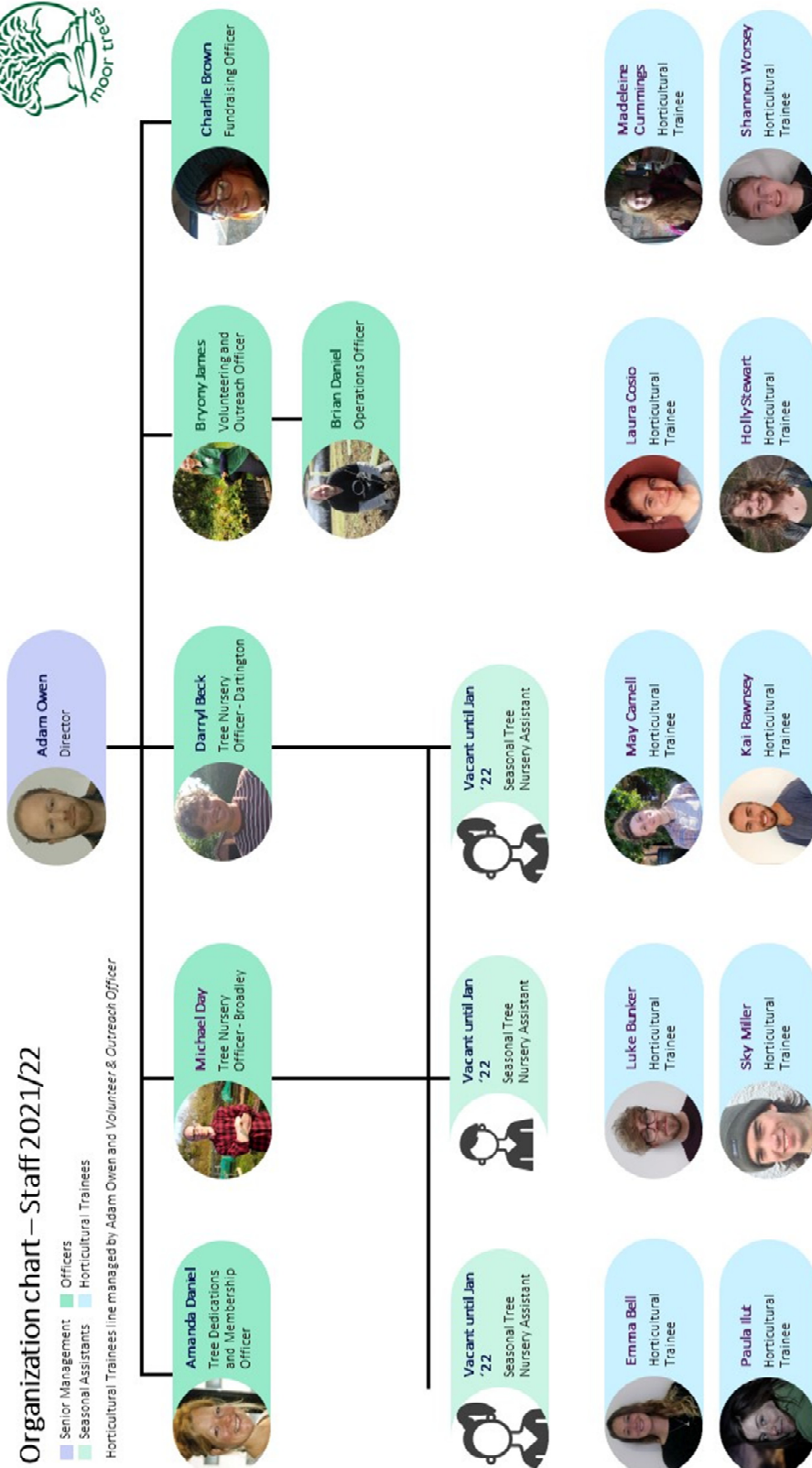
April 2021 – August 2021



## 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

**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**

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

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

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

**Moor Trees**  
**Balance Sheet**  
**at 31 March 2022**

<b>Company No. 03716434</b>	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	10	4,830	6,194
		<u>4,830</u>	<u>6,194</u>
<b>Current assets</b>			
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>
<b>Creditors: Amount falling due within one year</b>	13	(62,359)	(2,395)
<b>Net current assets</b>		<u>60,306</u>	<u>42,850</u>
<b>Total assets less current liabilities</b>		<u>65,136</u>	<u>49,044</u>
<b>Net assets excluding pension asset or liability</b>		<u>65,136</u>	<u>49,044</u>
<b>Total net assets</b>		<u><u>65,136</u></u>	<u><u>49,044</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	14		
Restricted income funds		107,408	69,547
		<u>107,408</u>	<u>69,547</u>
<b>Unrestricted funds</b>	14		
General funds		(56,849)	(31,098)
Designated funds		14,578	10,595
		<u>(42,272)</u>	<u>(20,503)</u>
<b>Reserves</b>	14		
<b>Total funds</b>		<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.

**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.

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



## 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>

**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 Number	2021 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 £
<b>Cost or revaluation</b>				
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>
<b>Depreciation and impairment</b>				
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>
<b>Net book values</b>				
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>
<b>Carrying value analysed by activities</b>	<b>2022 £</b>	<b>2021 £</b>
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>

## 14 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
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>
<b>Unrestricted funds:</b>				
<b>General funds</b>	(31,098)	124,464	(150,215)	(56,849)
<b>Designated funds:</b>				
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>
<b>Total funds</b>	<u>49,044</u>	<u>611,436</u>	<u>(595,344)</u>	<u>65,136</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

Mr &amp; 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 Land and buildings	2022 Other	2021 Land and buildings	2021 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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	16,092	(31,249)
<b>Adjustments for:</b>		
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
<b>Net cash provided by/(used in) operating activities</b>	<u>5,205</u>	<u>(94,286)</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(282)	(5,548)
Dividends, interest and rents from investments	81,138	58,295
<b>Net cash from investing activities</b>	<u>80,856</u>	<u>52,747</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	86,061	(41,539)
<b>Cash and cash equivalents at the beginning of the year</b>	29,560	71,099
<b>Cash and cash equivalents at the end of the year</b>	<u>115,621</u>	<u>29,560</u>
<b>Components of cash and cash equivalents</b>		
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 £
<b>Income and endowments from:</b>				
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>
<b>Total income and endowments</b>	<b>130,464</b>	<b>480,972</b>	<b>611,436</b>	<b>97,543</b>
<b>Expenditure on:</b>				
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>
<b>Total of expenditure on charitable activities</b>	<b>43,980</b>	<b>170,372</b>	<b>214,352</b>	<b>41,395</b>
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
<b>Total of expenditure of other costs</b>	108,253	272,739	380,992	87,399
<b>Total expenditure</b>	152,233	443,111	595,344	128,794
Net gains on investments	-	-	-	-
<b>Net income/(expenditure)</b>	(21,769)	37,861	16,092	(31,251)
<b>Net income/(expenditure) before other gains/(losses)</b>	(21,769)	37,861	16,092	(31,251)
Other Gains	-	-	-	-
<b>Net movement in funds</b>	(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
<b>Total funds carried forward</b>	<u>(42,272)</u>	<u>107,408</u>	<u>65,136</u>	<u>49,043</u>