



Annual Report and Accounts

2022-23

Deepblue Accountants Ltd

Unit 112

91 Mayflower Street

Plymouth

Devon

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 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

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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 Copse 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', with a large, stylized loop at the end.

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
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	<u>21,473</u>	<u>16,092</u>
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
		<u>26,290</u>	<u>4,830</u>
Current assets			
Stocks	11	5,688	5,975
Debtors	12	26,102	1,069
Cash at bank and in hand		68,298	115,621
		<u>100,088</u>	<u>122,665</u>
Creditors: Amount falling due within one year	13	(39,768)	(62,359)
Net current assets		<u>60,320</u>	<u>60,306</u>
Total assets less current liabilities		<u>86,610</u>	<u>65,136</u>
Net assets excluding pension asset or liability		<u>86,610</u>	<u>65,136</u>
Total net assets		<u>86,610</u>	<u>65,136</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		188,759	107,408
		<u>188,759</u>	<u>107,408</u>
Unrestricted funds	14		
General funds		(151,191)	(56,849)
Designated funds		49,042	14,578
		<u>(102,149)</u>	<u>(42,272)</u>
Reserves	14		
Total funds		<u>86,610</u>	<u>65,136</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 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

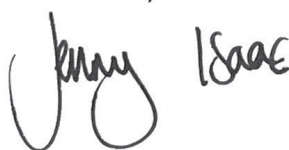
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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



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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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>(42,272)</u>	<u>107,408</u>	<u>65,136</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	<u>10,240</u>	<u>166</u>
	<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	<u>25,105</u>	<u>-</u>
	<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>65,136</u>	 <u>297,112</u>	 <u>(275,638)</u>	 <u>86,610</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
 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	<u>(59,878)</u>	<u>81,351</u>	<u>21,473</u>	<u>16,092</u>
Net income before other gains/(losses)	<u>(59,878)</u>	<u>81,351</u>	<u>21,473</u>	<u>16,092</u>

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