



Annual Report and Accounts

2024-25

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

Moor Trees

Contents

	Pages
Trustees' Annual Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Summary Income and Expenditure Account	11
Balance Sheet	12 to 13
Notes to the Accounts	14 to 24
Detailed Statement of Financial Activities	25 to 27

Annual Report and Accounts 2024-25

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

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

Objectives and activities

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

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

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

Activities, achievements and performance

Healthy Woodland Creation

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

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

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

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

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

Moor Trees
Trustees Annual Report

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03716434

Charity No. 1081142

Registered Office

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

Directors and Trustees

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

The following Directors and Trustees served during the year:

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

Accountants

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Moor Trees Trustees Annual Report

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

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

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

Tree supply

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

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

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

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

Volunteering with Moor Trees

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

Moor Trees

Trustees Annual Report

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

Communications, advocacy and outreach

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

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

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

Income generation

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

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

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

Our people

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

Trustee selection

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

Looking ahead to 2025-26 and beyond

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

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

This will include the following key areas of work:

Tree Production and Woodland Creation

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

Raising Funds

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

Increasing awareness of our work

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

Improving our volunteering experience

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

Governance and future planning

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

Moor Trees Trustees Annual Report

TREASURER'S REPORT For the year ended 31 MARCH 2025

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

Income

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

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

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

Expenditure

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

Fund balances

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

Reserves

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

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

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

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

Risk mitigation and management

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

Moor Trees

Trustees Annual Report

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

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

Signed on behalf of the board

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

J. Isaac

Trustee

21 September 2025

Moor Trees

Independent Examiners Report

Independent Examiner's Report to the trustees of Moor Trees

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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

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

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

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

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

Moor Trees
Balance Sheet
at 31 March 2025

Company No. 03716434	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	25,432	20,238
		<u>25,432</u>	<u>20,238</u>
Current assets			
Stocks	11	5,995	14,700
Debtors	12	87,581	74,640
Cash at bank and in hand		336,623	107,199
		<u>430,199</u>	<u>196,539</u>
Creditors: Amount falling due within one year	13	(116,191)	(21,209)
Net current assets		<u>314,008</u>	<u>175,330</u>
Total assets less current liabilities		<u>339,440</u>	<u>195,568</u>
Creditors: Amounts falling due after more than one year	14	(118,338)	-
Net assets excluding pension asset or liability		<u>221,102</u>	<u>195,568</u>
Total net assets		<u><u>221,102</u></u>	<u><u>195,568</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		-	16,690
		<u>-</u>	<u>16,690</u>
Unrestricted funds	15		
General funds		206,312	97,544
Designated funds		14,790	81,334
		<u>221,102</u>	<u>178,878</u>
Reserves	15		
Total funds		<u><u>221,102</u></u>	<u><u>195,568</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 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

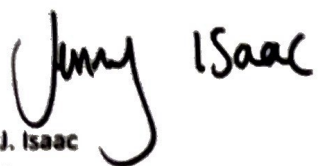
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 21 September 2025

And signed on its behalf by:

**Moor Trees
Balance Sheet**

Handwritten signature of J. Isaac in black ink.

J. Isaac

Trustee

21 September 2025

Moor Trees
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

Moor Trees

Notes to the Accounts

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

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

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Leased assets

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

Moor Trees

Notes to the Accounts

3 Statement of Financial Activities - prior year

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

Moor Trees
Notes to the Accounts

4 Income from charitable activities

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

5 Other income

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

Moor Trees
Notes to the Accounts

6 Expenditure on charitable activities

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

7 Other expenditure

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

8 Net income before transfers

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

9 Staff costs

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

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

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

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

10 Tangible fixed assets

Page 20

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

amounts falling due within one year

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

14 Creditors:

amounts falling due after more than one year

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

Moor Trees

Notes to the Accounts

15 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

Woodland Trust

Forestry Commission,

England

NatureSave Trust

Designated funds:

Moor Trees

Notes to the Accounts

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

16 Analysis of net assets between funds

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

17 Reconciliation of net debt

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

Moor Trees**Notes to the Accounts****18 Commitments*****Operating lease commitments***

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

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

Operating leases with expiry date:

Pension commitments

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

19 Related party disclosures***Controlling party***

There is no controlling party.

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

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

Moor Trees

Detailed Statement of Financial Activities

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

Moor Trees**Detailed Statement of Financial Activities**

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