

Stump Up For Trees CIO

Charity No. 1188226

Trustees' Report and Unaudited Accounts

30 June 2024

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash flows	9
Notes to the Accounts	10 to 18
Detailed Statement of Financial Activities	19 to 20

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1188226

Trustees

The following trustees served during the year:

A.H. Colvin
A.R. Erskine
R.J. Roderick
J.C. Suter
R.A. Vaughan

Accountants

Andersons Accountancy Services Ltd
10 The Cedars
Llanfoist
Abergavenny
Monmouthshire
NP7 9LX

Bankers

NatWest
Abergavenny

OBJECTIVES AND ACTIVITIES

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set, which are:

The advancement of environmental protection or improvement in particular but not exclusively by promoting and enabling the planting and successful management of trees and development of diverse natural habitats, and; The advancement of education in particular but not exclusively by the provision of information and activities increasing knowledge of trees, diverse habitats and environmental protection

To bring together practical and scientific knowledge about the role that trees and woodlands play in a prosperous, resilient, fair and equal society and present this in a comprehensive and accessible format available for public use.

More detail can be found on www.stumpupfortrees.org

ACHIEVEMENTS AND PERFORMANCE

Stump Up For Trees CIO Trustees Annual Report

In the year to 30th June 2024, Stump Up For Trees (SUFT) engaged with landowners and farmers at 94 different sites, providing advice, support and woodland creation planning services. This concluded in the successful planting of 92,687 trees on 33.8 hectares of land - 44,490 of these trees were planted by volunteers at 19 sites, equating to roughly 2,200 volunteer hours over the planting season. The remaining trees were planted by the landowners within SUFT schemes, by some of our trusted partners and in partnership with the Bannau Brycheiniog National Park Authority (BBNPA) as part of the 'Traditional Boundaries of Wales' scheme enabling over 13 farms to create more than 5kms of biodiverse hedgerows. In addition to our tree planting activities, monitoring took place at 23 existing plant sites, both to support landowners to ensure trees have the best chance of establishment and to inform and develop the SUFT's knowledge base and expertise in site development. Volunteers took part in 20 days of management and monitoring of our 122ha pilot site on Bryn Arw Common - activities included bracken clearance and ecological surveys of birds and flora, extending our educational survey training program.

The SUFT tree nursery now holds over 100,000 trees of approximately 35 species including 10,000 saplings grown from seed and 90,000 saplings purchased or donated and then grown-on, enabling us to develop and plan greater diversity in both the species and structure at our 2024/25 plant sites. The charity received grant funding from the BBNPA to increase our volunteer hours and engagement, increasing our volunteer days to an average of 300 hours per month at the nursery.

The charity continues in its aim to advance education in the field, primarily through detailed site plans and background information shared with landowners; the engagement and education of volunteers through our extensive range of volunteer activities. Which uniquely enable groups and individuals to engage in all stages of woodland creation for habitat restoration; and hosting university and school site visits to our pilot site Bryn Arw.

In particular this year, we have also focused on the targets below:-

- Establishment of long-term ecological monitoring programs ensuring continuous improvement and adaptation of conservation strategies.
- Direct contribution to reversing habitat loss and degradation through ecological restoration.
- Increased public awareness and engagement via volunteer sessions and educational activities.
- Enhanced landscape resilience to climate extremes, reducing vulnerability to events such as floods and droughts.
- Creating wetlands and wildflower schemes incorporated within the plant schemes.
- Increased community involvement fostering a culture of ecological restoration, potentially leading to broader landscape-level conservation efforts.
- Carbon sequestration through large-scale tree planting and hedgerow establishment; significant long-term carbon storage in restored habitats, contributing to climate change mitigation.
- Increased resilience of local ecosystems to climate change impacts by improving habitat quality and biodiversity.
- Enabling Agency for Change.
- Running over 45 volunteering sessions and educational workshops, raising awareness and providing invaluable, hands-on conservation experience.
- Sharing knowledge through webinars, videos, and social media, reaching a broad audience.
- Helping to cultivate a well-informed and engaged public that supports and participates in conservation efforts.
- Developing a culture of environmental stewardship across communities, leading to sustained and widespread conservation actions.

Stump Up For Trees CIO

Trustees Annual Report

Stump Up For Trees has also developed partnerships and networks both for education within and around upland conservation, but also to enable best practice and improved performance by engaging with partners who complement our work – including the very successful ‘Traditional Boundaries of Wales’ project with the BBNPA. At the launch of the new BBNPA management plan, Stump Up For Trees was hailed as a ‘Ser Y Bannau’ or ‘Star of the Beacons’ for its work.

FINANCIAL REVIEW

The Trustees require a minimum of 6 months of overhead expenditure to be kept in the unrestricted reserve fund. This would equate to approximately £61,000, which is well within the current level of £420,528. Principal funding sources have contributed to key objectives during the year through a system of service level agreements with funding partners and specific project grant applications. Funds are sought to pursue the key activities described above. Charitable expenditure is allocated closely to the performance of these activities. The Statement of Financial Activities shows a net balance on the Unrestricted Fund of £623,074, of which a total of £202,546 of the funds have been designated to meet contracted grants and £7,943 is held in Restricted Funds. The charity is now securely placed to be able to commit to longer term projects.

PLANS FOR FUTURE PERIODS

The trustees follow a business plan for activities that provides for ongoing achievement of its charitable aims. This plan is reviewed and updated annually, as the charity develops. Woodland creation, biodiversity enhancement and associated activities are a long-term process: the charities successful funding structure delivers continuity of support from the early stages of seed sourcing, throughout woodland creation, and for a full 12-year term. No woodland will be planted until funding for the full 12-year maintenance period has been raised and is in place.

The charity remains flexible and proactive in seeking funding for its activities. It provides an opportunity for landowners to improve and protect biodiversity and sequester carbon chiefly through planting trees. Stump Up For Trees offers a flexible approach to create opportunities for landowners to benefits from a change in land use, to provide ecosystem services. The trustees will ensure that the organisation continues to enhance the services it provides to meet the needs of its supporters and the general public. An operations manager was hired during this period to support the continued growth of the charity’s activities. The educational program including: exploring a program of creative work with children in primary schools; engaging with Masters researchers in both social and environmental sciences; engaging with the community interests group and re-instating a public footpath through the Cradle For Nature woodland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was registered on 27th February 2020. Its governing document is its constitution. There are five Trustees; Andrew Erskine, Richard Roderick, Hugh Colvin, James Suter and Bob Vaughan. There is an independent Project Director, a General Manager, an independent part-time Finance officer, two part-time Woodland Creation Officers, an Operations Manager plus a Nursery Manager and a part-time administrative assistant. The charity trustees are appointed by the existing trustees. SUFT currently has a database of over 900 supporters who receive our newsletter, 600 volunteers on our database with over 250 actively engaging in events and activities. These are seasonal with tree planting taking place between November to March, the ecological surveys, monitoring and management from April to October and activities at the nursery are year-round. In the period to 30th June 2024 over 250 volunteers put in more than 8000 hours contributing across our activities.

Statement of trustees' responsibilities in relation to the financial statements

Stump Up For Trees CIO

Trustees Annual Report

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

Signed on behalf of the charity's trustees

Andrew Erskine

A.R. Erskine

Trustee

06 March 2025

Independent Examiner's Report to the trustees of Stump Up For Trees CIO

I report to the trustees on my examination of the financial statements of Stump Up For Trees CIO for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 by being a qualified member of FCA/ ICAEW.

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 in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mary Auderson

Mary Anderson

FCA/ ICAEW

Andersons Accountancy Services Ltd

10 The Cedars

Llanfoist

Abergavenny

Monmouthshire

NP7 9LX

06 March 2025

Stump Up For Trees CIO
Statement of Financial Activities
for the year ended 30 June 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments					
from:					
Donations and legacies	3	385,855	28,362	414,217	232,907
Charitable activities	4	-	11,842	11,842	9,770
Investments	5	8,181	-	8,181	1,477
Total		394,036	40,204	434,240	244,154
Expenditure on:					
Raising funds	6	-	-	-	50
Charitable activities	7	95,545	49,731	145,276	111,217
Other	8	28,466	-	28,466	20,146
Total		124,011	49,731	173,742	131,413
Net gains on investments		-	-	-	-
Net income	9	270,025	(9,527)	260,498	112,741
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		270,025	(9,527)	260,498	112,741
Other gains and losses					
Net movement in funds		270,025	(9,527)	260,498	112,741
Reconciliation of funds:					
Total funds brought forward		353,049	17,470	370,519	257,778
Total funds carried forward		623,074	7,943	631,017	370,519

Stump Up For Trees CIO**Balance Sheet****at 30 June 2024****Charity No. 1188226**

		2024	2023
		£	£
Fixed assets			
Tangible assets	11	1,987	2,650
		<u>1,987</u>	<u>2,650</u>
Current assets			
Stocks	12	17,149	9,200
Debtors	13	5,198	4,057
Cash at bank and in hand		621,088	366,518
		<u>643,435</u>	<u>379,775</u>
Creditors: Amount falling due within one year	14	(14,405)	(11,906)
Net current assets		<u>629,030</u>	<u>367,869</u>
Total assets less current liabilities		<u>631,017</u>	<u>370,519</u>
Net assets excluding pension asset or liability		<u>631,017</u>	<u>370,519</u>
Total net assets		<u><u>631,017</u></u>	<u><u>370,519</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		7,943	17,470
		<u>7,943</u>	<u>17,470</u>
Unrestricted funds	15		
General funds		420,528	259,751
Designated funds		202,546	93,298
		<u>623,074</u>	<u>353,049</u>
Reserves	15		
Total funds		<u><u>631,017</u></u>	<u><u>370,519</u></u>

Approved by the trustees on 06 March 2025

And signed on their behalf by:

Andrew Erskine

A.R. Erskine

Trustee

06 March 2025

Stump Up For Trees CIO
Statement of Cash flows
for the year ended 30 June 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	260,498	112,741
Adjustments for:		
Depreciation of property, plant and equipment	663	-
Dividends, interest and rents from investments	(8,181)	(1,477)
Increase in stocks	(7,949)	(308)
Increase in trade and other receivables	(1,141)	(3,936)
Increase/(Decrease) in trade and other payables	2,499	(6,802)
Net cash provided by operating activities	<u>246,389</u>	<u>100,218</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	8,181	1,477
Net cash from/(used in) investing activities	<u>8,181</u>	<u>(1,173)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	254,570	99,045
Cash and cash equivalents at the beginning of the year	366,518	267,473
Cash and cash equivalents at the end of the year	<u>621,088</u>	<u>366,518</u>
Components of cash and cash equivalents		
Cash and bank balances	621,088	366,518
	<u>621,088</u>	<u>366,518</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 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:

Fixtures, fittings and equipment	33.33% straight line
Motor vehicles	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 charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity 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 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	219,860	13,047	232,907
Charitable activities	-	9,770	9,770
Investments	1,477	-	1,477
Total	221,337	22,817	244,154
Expenditure on:			
Raising funds	50	-	50
Charitable activities	62,967	48,250	111,217
Other	20,146	-	20,146
Total	83,163	48,250	131,413
Net income	138,174	(25,433)	112,741
Net income before other gains/(losses)	138,174	(25,433)	112,741
Other gains and losses:			
Net movement in funds	138,174	(25,433)	112,741
Reconciliation of funds:			
Total funds brought forward	214,875	42,903	257,778
Total funds carried forward	353,049	17,470	370,519

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations and legacies	385,855	28,362	414,217	232,907
	<u>385,855</u>	<u>28,362</u>	<u>414,217</u>	<u>232,907</u>

4 Income from charitable activities

	Restricted £	Total 2024 £	Total 2023 £
Grants	11,842	11,842	9,770
	<u>11,842</u>	<u>11,842</u>	<u>9,770</u>

5 Income from investments

Unrestricted	Total 2024	Total 2023
£	£	£
8,181	8,181	1,477
8,181	8,181	1,477

6 Expenditure on raising funds

	Total 2024	Total 2023
	£	£
<i>Fundraising trading costs</i>		
Fundraising costs	-	50
	-	50

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Landowner costs	-	33,232	33,232	36,530
Project management	26,383	-	26,383	37,263
Other direct costs	9,271	16,499	25,770	19,070
Salaries/ wages	51,039	-	51,039	13,938
Pension costs	2,138	-	2,138	602
Advertising	1,401	-	1,401	813
Bank charges	389	-	389	725
<i>Governance costs</i>				
Accountancy	1,396	-	1,396	684
Insurance	1,937	-	1,937	520
Other legal and professional	485	-	485	386
IT and admin costs	1,106	-	1,106	686
	95,545	49,731	145,276	111,217

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	15,825	15,825	8,729
Motor and travel costs	582	582	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	663	663	-
Legal and professional costs	11,396	11,396	11,417
	<u>28,466</u>	<u>28,466</u>	<u>20,146</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	663	-

10 Staff costs

	2024	2023
Salaries and wages	15,106	8,338
Pension costs	719	391
	<u>15,825</u>	<u>8,729</u>

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

Total employee benefits received by key management personnel	-	1
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11 Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost or revaluation			
At 1 July 2023	1,250	1,400	2,650
At 30 June 2024	<u>1,250</u>	<u>1,400</u>	<u>2,650</u>
Depreciation and impairment			
Depreciation charge for the year	313	350	663
At 30 June 2024	<u>313</u>	<u>350</u>	<u>663</u>
Net book values			
At 30 June 2024	<u>937</u>	<u>1,050</u>	<u>1,987</u>
At 30 June 2023	<u>1,250</u>	<u>1,400</u>	<u>2,650</u>

12 Stocks

	2024	2023
	£	£
Finished goods	17,149	9,200
	<u>17,149</u>	<u>9,200</u>

Carrying value analysed by activities

	2024	2023
	£	£
Stock of canes and guards	17,149	9,200
	<u>17,149</u>	<u>9,200</u>

13 Debtors

	2024	2023
	£	£
Prepayments and accrued income	5,198	4,057
	<u>5,198</u>	<u>4,057</u>

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	1,898	-
Other creditors	1,901	274
Accruals	10,606	11,632
	<u>14,405</u>	<u>11,906</u>

15 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2024 £
Restricted funds:					
Restricted income funds:					
Education services	1,929	-	-	-	1,929
Tree Planting Donations	8,508	28,362	(33,232)	-	3,638
TNL Community Fund	7,033	11,842	(16,499)	-	2,376
<i>Total</i>	<u>17,470</u>	<u>40,204</u>	<u>(49,731)</u>	<u>-</u>	<u>7,943</u>
Unrestricted funds:					
General funds	259,751	394,036	(124,011)	(109,248)	420,528
Designated funds:					
Tree Planting	93,298	-	-	109,248	202,546
<i>Total</i>	<u>93,298</u>	<u>-</u>	<u>-</u>	<u>109,248</u>	<u>202,546</u>
Total funds	<u>370,519</u>	<u>434,240</u>	<u>(173,742)</u>	<u>-</u>	<u>631,017</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Education services Education programme

Tree Planting Donations Tree planting

TNL Community Fund To provide nursery support and access improvements

Designated funds:

Tree Planting Provision for future liabilities of tree planting

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,987	-	1,987
Net current assets	621,087	7,943	629,030
	<u>623,074</u>	<u>7,943</u>	<u>631,017</u>

17 Reconciliation of net debt

	At 1 July 2023 £	Cash flows £	At 30 June 2024 £
Cash and cash equivalents	366,518	254,570	621,088
	<u>366,518</u>	<u>254,570</u>	<u>621,088</u>
Net debt	<u>366,518</u>	<u>254,570</u>	<u>621,088</u>

18 Commitments

Operating lease commitments

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

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	5,783	-	5,783	-
	<u>5,783</u>	<u>-</u>	<u>5,783</u>	<u>-</u>

Pension commitments

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>719</u>	<u>993</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>428</u>	<u>274</u>

Stump Up For Trees CIO
Detailed Statement of Financial Activities
for the year ended 30 June 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and legacies	385,855	28,362	414,217	232,907
	<u>385,855</u>	<u>28,362</u>	<u>414,217</u>	<u>232,907</u>
Charitable activities				
Grants	-	11,842	11,842	9,770
	<u>-</u>	<u>11,842</u>	<u>11,842</u>	<u>9,770</u>
Investments				
	8,181	-	8,181	1,477
	<u>8,181</u>	<u>-</u>	<u>8,181</u>	<u>1,477</u>
Total income and endowments	394,036	40,204	434,240	244,154
Expenditure on:				
Costs of other trading activities				
Fundraising costs	-	-	-	50
	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>
Total of expenditure on raising funds	-	-	-	50
Charitable activities				
Landowner costs	-	33,232	33,232	36,530
Project management	26,383	-	26,383	37,263
Other direct costs	9,271	16,499	25,770	19,070
Salaries/ wages	51,039	-	51,039	13,938
Pension costs	2,138	-	2,138	602
Advertising	1,401	-	1,401	813
Bank charges	389	-	389	725
	<u>90,621</u>	<u>49,731</u>	<u>140,352</u>	<u>108,941</u>
Governance costs				
Accountancy	1,396	-	1,396	684
Insurance	1,937	-	1,937	520
Other legal and professional	485	-	485	386
IT and admin costs	1,106	-	1,106	686
	<u>4,924</u>	<u>-</u>	<u>4,924</u>	<u>2,276</u>
Total of expenditure on charitable activities	95,545	49,731	145,276	111,217
Employee costs				
Salaries/wages	15,106	-	15,106	8,338
Pension costs	719	-	719	391
	<u>15,825</u>	<u>-</u>	<u>15,825</u>	<u>8,729</u>
Motor and travel costs				

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Detailed Statement of Financial Activities

Vehicles - General costs	582	-	582	-
	582	-	582	-
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	-	-	-	-
Depreciation of Motor vehicles	663	-	663	-
	663	-	663	-
Legal and professional costs				
Other legal and professional costs	11,396	-	11,396	11,417
	11,396	-	11,396	11,417
Total of expenditure of other costs	28,466	-	28,466	20,146
Total expenditure	124,011	49,731	173,742	131,413
Net gains on investments	-	-	-	-
	270,025	(9,527)	260,498	112,741
Net income				
Net income before other gains/(losses)	270,025	(9,527)	260,498	112,741
Other Gains	-	-	-	-
Net movement in funds	270,025	(9,527)	260,498	112,741
Reconciliation of funds:				
Total funds brought forward	353,049	17,470	370,519	257,778
Total funds carried forward	623,074	7,943	631,017	370,519

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