

MORE TREES FOR BATH AND NORTH EAST SOMERSET

England & Wales · Charity number 1198828

Details

Other names	MORE TREES BANES
Status	Registered
Legal form	CIO
Registered	2022-05-05
Register	View on the Charity Commission register

Contact

Address	54 Cedric Road Bath BA1 3PB
Phone	07739737274
Email	info@moretrees.earth
Website	www.moretrees.earth

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT BY PROMOTING BIOLOGICAL DIVERSITY THROUGH THE GROWING AND PLANTING OF TREES AND SUPPORTING THE GROWING AND PLANTING OF TREES PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT AREA OF BATH AND NORTH EAST SOMERSET.

Activities: We grow, plant and care for trees principally but not exclusively in the local government area of Bath and North East Somerset. A big focus of ours is to set up a network of community tree nurseries.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£165,932	£97,953	-	-
2024-03-31	£109,533	£93,776	-	-
2023-03-31	£72,990	£57,079	-	-

Trustees

Name	Role	Appointed
Faris Kais Attia		2025-08-01
Judith Heather Barrass		2025-09-17
Katharine Mary Evans		2025-08-01
Lewis Morrison		2024-12-31
Patrick Self		2025-08-01
Peter James Flaxman Harvey		2025-08-01

MORE TREES FOR BATH AND NORTH EAST SOMERSET

England & Wales - Charity number 1198828

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
More Trees for Bath and North East
Somerset

OCL Accountancy
141 Englishcombe Lane
Bath
BA2 2EL

More Trees for Bath and North East
Somerset

Contents of the Financial Statements
for the Year Ended 31 March 2025

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MORE TREES for Bath and North East Somerset ("the Charity" or "MTB")

Annual Report 2025

The Trustees present their report with the unaudited financial statements of the Charity for the year ended 31 March 2025.

Reference and Administrative Details

Charity Number (CIO) 1198828

Company Number CE028937

Registered Address 54 Cedric Road
Bath
BA1 3PB

Trustees	Adam Gretton (Founder Trustee)	Resigned January 2025
	Harriet Bosnell	Resigned July 2025
	George Britton-Read	Resigned August 2024
	Amy Upton	Appointed April 2024
		Resigned August 2025
	Esther Connock	Appointed April 2024
		Resigned April 2025
	Lewis Morrison (Chair)	Appointed December 2024
	Faris Attia	Appointed August 2025
	Judith Barrass	Appointed September 2025
	Katharine Evans	Appointed August 2025
	Peter Harvey	Appointed August 2025
Patrick Self	Appointed August 2025	

Accountants OCL Accountancy
141 Englishcombe Lane
Bath
BS2 2EL

Foreword from the Chair

The financial year 1 April 2024 to 31 March 2025 represents the Charity's 16th year in operation and its third full reporting year as a registered charity.

The financial year 2024/2025 was a year of much change that presented a number of challenges for the Charity and this is reflected in the decision to refresh the Board of Trustees. I take this opportunity to recognize the experience they bring to the Charity and to thank them for picking up the reins and ensuring that the Charity continues to thrive; they have already demonstrated an exceptional level of commitment and I know that their combined experience will be a huge benefit over the coming years.

In light of these challenges, it is appropriate to review the Charity's journey this year, to recognise the contribution of those that have gone before and set out our thoughts for the future, from both the Board of Trustees and the Charity's valuable employees and volunteers.

The Charity's founder, Adam Gretton, continues to provide support and knowledge to the operational team and the Board of Trustees has asked Adam to provide his thoughts on this year, which you will find set out on the following page.

Lewis Morrison

Chair

More Trees for Bath and North East Somerset

Note from the Founder

This has been a year of change and challenge at More Trees - but also one that underlines why our work matters. We have come out of it stronger and more resilient.

Our mission to grow trees locally, from seed, to reduce reliance on imported stock has never felt more urgent. UK demand still exceeds nursery supply, while imports continue at scale, increasing the risks of pests and diseases. The impact of climate change can be seen on our woodlands too. With ambitious regional planting initiatives such as the Western Forest, building resilient UK-grown supply is vital - and our community tree nursery network is a practical, local part of that solution.

2024/25 also marked a major milestone for the charity: the opening of the Hub in Twerton. It gives More Trees a true home in the heart of the community - a place for seed processing, training, and shared effort with our fantastic volunteers. We want to record our sincere thanks to Curo for granting a 20-year lease at a peppercorn rent, supporting our operational stability.

We also saw important people move on. Sandra, our first employee, helped establish the nursery network and shaped a volunteer culture that remains the backbone of our work. Richard, our first Director, brought huge energy and expertise to delivery and partnerships, and played a central role in progressing the Hub - including rolling up his sleeves on the practical build. We're grateful for their contributions and wish them well.

We should also thank our wonderful staff team, Emma and Sonny, who've carried the work forward day-to-day. Both joined the staff team after volunteering with More Trees, and each brings a strong mix of practical commitment and care for the work. Emma has become central to how we support volunteers and engage communities, and Sonny's arrival during the year brought fresh energy, deep biological knowledge, and great rapport with volunteers.

Our thanks to those who served as Trustees during the year. Harriet and Lewis brought welcome experience and support at key moments, and generously giving of their time during a demanding period. Thanks also to Amy for her fundraising expertise, and Esther for her marketing and communications know-how. Since the year end, the charity has refreshed and further strengthened its Board of Trustees, to steer More Trees through its next chapter.

Above all, thank you to the many volunteers who show up week after week. Your consistency, skill and commitment are what make More Trees possible.

Adam Gretton

Founder

Review of the Year to 31 March 2025

CHARITY'S OBJECTIVES

The purpose of the Charity as stated in our constitution document is “To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment by promoting biological diversity through the growing and planting of trees and supporting the growing and planting of trees principally but not exclusively in the local government area of Bath and North East Somerset.”

ACHIEVEMENTS - SUMMARY

This year has seen the charity grow around 3,000 trees from seeds that we collected and planted in various locations around Bath and North East Somerset. We have moved our headquarters to our new location in Twerton, Bath, where we now have a long-term lease. We have built the Hub (a wooden cabin, a polytunnel, and developed another tree nursery here). We have continued to engage volunteers at our many community tree nurseries, including school children and Duke of Edinburgh participants. More details in the following sections.

GROWING AND DEVELOPING THE CHARITY

This year has seen the Charity further develop and refine its work and deliver even greater impact for local communities and the local environment.

After the expansion in our number of nurseries in the previous year, this year has focused on securing and developing what is now known as ‘The Hub’ in Twerton.

During this time, the wooden volunteer hut was constructed, a secure tool store and a compost toilet was installed and, finally, a polytunnel was erected.

The continued establishment of The Hub has allowed the Charity to refine and test its “hub and spoke” model even further and has proved that a central nursery supporting a network of community tree nurseries at different locations and with different set ups does work well.

Time has proved that our community nursery as part of an allotment site model as well as partner-led models both work. This approach has allowed us to expand to a total of 17 nurseries with a variety of set ups at diverse, but local, geographical locations. It enables the Charity to test different ways of working with local communities.

The Charity has added a new nursery at Roots Allotments at Newbridge Bath, and another in partnership with another local charity, Avon Needs Trees, at Great Avon Wood, Pensford, South of Bristol.

Work this year has included setting up water collection systems at some nurseries where we can, improvements in infrastructure such as paths and beds, and better weed, shade and soil management.

Nurseries learn from one another as part of the network activities, sharing ideas and best practice.

Our current locations are listed below:

Community Tree Nurseries

Barrow Mead, near Odd Down

Bath Investment Building Society, Bath

Dry Arch, Bathampton

Haycombe Vale near Southdown

Great Avon Wood (partnership with Forest of Avon), Great Avon Wood, Pensford

Greenlinks (Bath MIND) in Oldfield Park, Bath

Lyncombe Hill Fields, Bath

Roots Allotments, Newbridge

The Hub, Twerton, Bath

The Shed, Keynsham, Bristol

Walnut Springs in Combe Down

Weston Springs Farm (Community Assisted Agriculture), Bath

Schools

Fosse Way Specialist School, Radstock

Oldfield Park Junior School, Bath

St Marks Senior School, Larkhall, Bath

St Michaels Junior School, Bath

Weston All Saints Primary School, Bath

St Andrews Church of England Primary School

VOLUNTEERS

Operating both The Hub and all of its nurseries requires a huge, coordinated effort from hundreds of volunteers and the Charity continues to recruit, train and work with a wide range of individuals and groups.

Volunteers are the heartbeat of the Charity and enable it to fulfil its mission, enhance the local environment and create a safe and welcoming space for individuals to connect with each other and nature.

WORK IN SCHOOLS

Our work at schools that have tree nurseries, funded by various grants, continues to develop and the Charity now runs one session at each school each term, a total of 36 sessions in total over the school year.

These sessions can involve up to 200 pupils throughout the year and engage them in the various activities related to tree growing. The sessions are organised and run by our two Schools Programme Assistants, supported by three dedicated schools volunteers.

The children cover the full range of tasks, from planting the seedlings, watering and weeding, to lifting saplings for planting projects.

This programme is delivered as a free service to schools and is an important part of how the Charity delivers its mission on learning about trees and promoting wellbeing and continues to receive great feedback from both children and teachers.

DEVELOPING A NEW CENTRAL NURSERY HUB

The Charity recognised last year that, in order to continue its growth and develop its model, it required its own dedicated site, which would operate as a central hub nursery and secured a 20-year lease of Woodview Allotments, Redland Park, Twerton, Bath from Curo.

This period saw the successful erection of a 5 x 6m building for volunteers and 13 x 6m polytunnel, compost toilet and tool store.

The Charity's tree growing operations moved to the site at the start of September 2024. The site now provides a central point for the co-ordination of the running of the day-to-day activities of the Charity.

The project was funded by a combination of a DEFRA / Forestry Commission grant and CIL funding from BANES Council.

The Charity is extremely grateful to the many local organisations who have been incredibly generous and given their time for free to make this project happen including Stride Treglown, Ethos Environmental Consulting, BLB Solicitors and Planningsphere.

The Hub is now the central location where collected tree seed is processed, stratified and sown. The subsequently successful seedlings are then delivered out to one of the 17 community tree nurseries where they are grown onto whips before their final planting.

The Hub also provides a site for training and meetings and events with the local community and has allowed the Charity to ensure it has a secure space to continue to develop its important work.

TREE PLANTING PROJECTS

The Charity lifted and planted out approx. 3,000 trees this year at five sites.

At Holcombe Green in Weston, Bath we planted a 50m hedge and an open woodland area, planting a total of around 750 trees. We were joined by local residents, our volunteers, university students, volunteers from Curo and volunteers from the local community group, Wild about Weston. This planting was part of a project to celebrate the 80th Anniversary of the twinning of Bath with Alkmaar in the Netherlands.

At The Oval in Bath we undertook a 2nd planting scheme planting a Miyawaki forest which totaled around 1,000 trees. We were joined by local residents, our volunteers, volunteers from Curo, university students, volunteers from the Bath Canned Wine Co and volunteers from Bath MIND's Greenlinks Nursery.

At Green Hart Farm in Almondsbury together with Ecosurety, we planted over 800 trees into a woodland area which had removed trees through ash dieback.

At Peasedown St John Primary School we planted around 200 trees into a screen hedge and a number of small tree plantings. We worked with our schools' team alongside a small number of pupils.

At the RUH in Bath we planted 50 trees into their Wellbeing Garden with their Friends of the RUH volunteer group.

The Charity also provided a few hundred trees to Your Parks for some of their projects. Surplus trees at the end of the season were offered as part of a tree giveaway (for a small donation). Around 1,000 trees were provided to 20 different planting projects - large and small including Bath Bee Keepers as well as local residents. This exercise is a good way of engaging with a wide range of individuals and groups who are carrying out planting projects and helps us clear the nurseries ready for the next season in a way that continues to benefit climate, biodiversity and people.

TRAINING, LEARNING, AND SKILLS DEVELOPMENT

To support the volunteers and the effective growing of trees across the network, the charity provided a series of training workshops, sharing and feedback sessions, question and answer sessions. The purpose of the training and sharing sessions is not only to increase skills, knowledge and confidence about growing and looking after trees, but to develop community between the volunteers, encourage social connections and relationship building.

The Charity ran get togethers, a fruit tree grafting workshop, a Tree ID workshop and have weekly tree ident sessions as part of the regular volunteering sessions at the central hub.

Our dedicated volunteer and Duke of Edinburgh Award Lead, Natalie Hartwell, has continued to run regular sessions for young people doing their Duke of Edinburgh Awards (bronze, silver and gold). The DofE Volunteers have made an incredible contribution to More Trees BANES over recent years, and they continue to maintain and develop the Dry Arch tree nursery.

VOLUNTEERING

More Trees for BANES is primarily made up of volunteers. The Charity involved an estimated 300 people in our volunteer activities from seed gathering to planting trees this year and all the activities and growing that happens in between.

Our part-time Volunteer and Engagement Manager, Emma Jones, recruits and manages all of our volunteer activity alongside the rest of the team.

Engagement in our central hub activities continues to be successful and the Charity has developed a committed group of volunteers supporting us on a weekly basis. Volunteers tell us that the social and wellbeing aspect of this is important to them as well as supporting positive action to benefit their local environment.

Volunteers love the seed collecting sessions out in woods around Bath in autumn and also get involved in our planting projects, so some people get to be involved in the whole annual cycle from seed to planting and aftercare.

Local engagement in the nurseries remains an important element of their and our success. The Charity's part-time staff work with those volunteers for key activities in the tree growing year to ensure the More Trees community remains strong as do the benefits that a community tree nursery can deliver.

Being flexible and agile in how we work and accommodating what people want and need is an important aspect of how More Trees functions.

PARTNERSHIPS AND ENGAGEMENT

As More Trees continues to become more established in the area we are increasingly recognised as an important player alongside other local environmental groups and activity.

The Charity now has an established partnership with Curo and their land management team where we supply trees and run joint planting projects to improve their green spaces.

More Trees continues to have close links with the tree and landscape teams in the Council.

We run a partnership nursery with Avon Needs Trees for the mutual benefit of both parties and continues to work with a number of other partner organisations to run our nurseries; the Friends of Lyncombe Hill Fields, From the Land, Blooming Whiteway, Bath MIND, Bath Building Society, The Somerdale Shed & Community Garden, Roots Allotment and the Middle Ground Growers.

The Charity see partnerships as the way forward to help deliver more impact as well as unlocking funding opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document - The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirements under the Charities Act 2011.

During the last financial year, the Charity said goodbye to its Chair, Harriet Bosnell, as well as Trustees George Britton-Read, Esther Connock, Amy Upton and Adam Gretton, its first Director, Richard Higgs, and also Community Tree Nursery Manager, Sandra Tuck.

The Charity was joined by Sonny Watson as Community Tree Nursery Manager and Lewis Morrison returned to the Charity to take up the role of Chair.

Since the 2025 financial year end, the Charity appointed a new Director, Mary-Jane Wilshire, to support the Chair and oversee, not only the running of the Charity, but also the process of recruiting a new Board of Trustees. Subsequently,

An additional five new Trustees have been recruited, including two from among the Charity's volunteers.

The skill set of the Charity's new Board of Trustees includes experience of not just volunteering for the Charity but also governance, the law, IT, horticulture, botany, community development and social impact.

To appoint the new trustees, the charity advertised locally and also approached the regular volunteers. Applicants made written applications and were interviewed by the Director and an existing trustee. Appointments were ratified and minuted at a meeting of existing trustees. The Charity constitution states that trustees are appointed for a term of three years and defines the maximum term of reappointment.

PLANS FOR THE FUTURE

In future, we aim to continue to develop the Hub, to make it easier to stratify seeds and grow more trees. When we moved in, the allotments site was untended and overgrown, so more work is needed to make it more productive. We aim to develop a wildlife area, including a pond, to improve our nearby environmental impact.






















We intend to widen our links to other like-minded organisations in BathNES. We aim to develop our fund-raising links with more organisations and individuals, to improve our financial resilience. We are always open to more volunteers, which is both good for us, and for those that join us: everyone gets a sense of connection to nature and enjoys making friends with other regular volunteers.

Overall, we want to improve the numbers of trees in our area; small plantings of woodland and hedges make a difference to people's environment locally and can be more immediately impactful than remote rural plantings as carried out by much larger organisations.

Financial Review

INCOME

Total income for the year was £165,931. This included funding from charitable trusts and foundations and other grants and donations including from the following (listed alphabetically):

-  Bath and North East Somerset Council
-  Bath Investment Building Society
-  BUPA Green Community Fund
-  Dixon Foundation
-  D'Olyly Carte Charitable Trust
-  Finnis Scott Foundation
-  Forestry Commission
-  Golden Bottle Trust
-  Groundwork
-  Heritage Lottery Community Fund Awards for All
-  Medlock Foundation
-  Nineveh Charitable Trust
-  Postcode Local Trust
-  Quartet Community Fund
-  Raby Family Trust
-  Restore Our Planet
-  Swire Charitable Trust
-  Tree Council
-  Wessex Water Foundation
-  Woodland Trust
-  Working Conversations Group

There were also a large number of individual donations through the local giving page including donations received for trees as part of our annual tree giveaway to clear surplus stock at the end of the planting season.

EXPENDITURE

The largest expenditures were for wages and salaries and associated costs to the charity for our part time employees, being

- 🌳 Director (0.6 FTE)
- 🌳 Community Tree Nursery Manager (0.6 FTE); and
- 🌳 Volunteer and Engagement Officer (0.6 FTE)

The other main area of expenditure relates to the installation and operation of tree nurseries, including the central nursery Hub where we built the new cabin and polytunnel and the purchase of materials and equipment to support our work across the network. The Charity also purchased materials and equipment for tree planting.

ASSETS AND LIABILITIES

Net current assets were **£43,174** (2024 - £1,532).

Total creditors (falling due within one year) were **£5,746** (2024 - £39,660), primarily HMRC, pension and accountancy fees.

The total net assets (less current liabilities) owned by the charity at year end were **£103,447** (2024 - £35,468).

RESERVES

The Charity has a reserves policy that specifies it should have sufficient funds to cover a minimum of three months' running costs.

This target was maintained during the financial year 2024/2025 with funds owned by the Charity at the end of the year, of **£48,920** (2024 - £41,192), representing seven months' core running costs.

OTHER COSTS

The Charity's core operating costs are kept to a minimum with employees being mostly home-based for office work and the running costs at the Hub are kept to a minimum due to the generosity of both the BANES Council Parks Dept and Curo.

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of More Trees for Bath and North East Somerset for the year ended 31 March 2025.

Responsibilities and basis of the report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

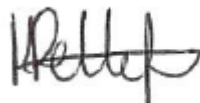
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Hannah Pettifer ACA
OCL Accountancy
141 Englishcombe Lane Bath, BA2 2EL

Date:

30/01/2026

More Trees for Bath and North East
Somerset

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	165,932	109,532
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	3	84,090	82,493
Other trading activities	4	13,863	11,282
		97,953	93,775
NET INCOME		67,979	15,757
RECONCILIATION OF FUNDS			
Total funds brought forward		35,468	19,711
TOTAL FUNDS CARRIED FORWARD		103,447	35,468

More Trees for Bath and North East
Somerset

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	11	60,274	33,936
CURRENT ASSETS			
Cash at bank and in hand	12	48,920	41,193
CREDITORS			
Amounts falling due within one year	13	(5,747)	(39,661)
NET CURRENT ASSETS		<u>43,173</u>	<u>1,532</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103,447</u>	<u>35,468</u>
NET ASSETS		<u>103,447</u>	<u>35,468</u>
FUNDS	14		
Unrestricted funds		<u>103,447</u>	<u>35,468</u>
TOTAL FUNDS		<u>103,447</u>	<u>35,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2026 and were signed on its behalf by:

P N Self - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Donations are recognised on receipt, with procedures in place to ensure the completeness of income.

Grants and legacies are accounted for once the charity is notified of its legal entitlement and the amount due.

The charity was in receipt of government grants totalling £9,664 from BANES Council in the year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are shown separately and are inclusive of independent examiner's fees and legal fees.

Allocation of support costs

Support costs are functions that assist the work of the charity but do not directly undertake charitable activities.

Tangible fixed assets

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

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All funds received in the year were unrestricted funds.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid deposits.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will normally 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.

Debtors

Debtors are recognised at the settlement amount due.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Individuals	2,469	2,475
Grants	85,862	9,302
Charitable trusts & foundation	77,601	75,002
Fundraising activities	-	22,753
	<u>165,932</u>	<u>109,532</u>

3. RAISING DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Fundraising costs	9,011	5,885
Support costs	75,079	76,608
	<u>84,090</u>	<u>82,493</u>

4. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Purchases	13,863	11,282
	<u>13,863</u>	<u>11,282</u>

5. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Raising donations and legacies	<u>64,715</u>	<u>14</u>	<u>966</u>
	Other	Governance	Totals
	£	costs	£
Raising donations and legacies	<u>7,684</u>	<u>1,700</u>	<u>75,079</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

	31.3.25	31.3.24
	£	£
Trustees' expenses	-	160
	<u> </u>	<u> </u>

There were no trustees' expenses for the year ended 31 March 2025. For the comparative year ended 31 March 2024, there were expenses relating to one trustee and was for subsistence expenses.

7. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	62,774	50,081
Other pension costs	1,155	852
	<u> </u>	<u> </u>
	<u>63,929</u>	<u>50,933</u>

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

	31.3.25	31.3.24
Employees	3	3
	<u> </u>	<u> </u>

All three employees were paid between £10,000 and £60,000.

8. PRIOR YEAR ADJUSTMENT

A works van (£18,960) was included in the motor and travel costs as an expense in the year ended 31 March 2023. This was incorrectly classified as an expense so has been reclassified in the accounts for the year ended 31 March 2025 as a fixed asset under Motor Vehicle additions.

As this was originally posted as an expense, the reversal of this entry is the reason for the negative motor and travel costs total in the year ended 31 March 2025. If this entry had not been reversed, the motor and travel costs would have been £2,161.

9. VOLUNTEERS

Volunteers assist with physical activities such as collecting seeds, growing them and planting trees. They also assist in other activities such as weeding and maintenance. The volunteers do not have any access to the charities finances.

10. GOVERNANCE COSTS

Governance costs are shown separately and are inclusive of independent examiner's fees (£1200) and legal fees (£500).

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2024	28,385	5,801	-	34,186
Additions	14,899	483	18,960	34,342
Disposals	(321)	-	-	(321)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	42,963	6,284	18,960	68,207
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2024	-	250	-	250
Charge for year	-	1,426	6,257	7,683
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	-	1,676	6,257	7,933
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2025	42,963	4,608	12,703	60,274
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	28,385	5,551	-	33,936
	<hr/>	<hr/>	<hr/>	<hr/>

12. CASH AT BANK AND IN HAND

	31.3.25 Total funds £	31.3.24 Total funds £
Cash in hand	85	34
Bank account no. 1	48,835	41,159
	<hr/>	<hr/>
Total	48,920	41,193
	<hr/>	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	1,759	6,873
Taxation and social security	2,788	2,744
Other creditors	1,200	30,044
	<hr/>	<hr/>
Total	5,747	39,661
	<hr/>	<hr/>

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	35,468	67,979	103,447
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	35,468	67,979	103,447
	<hr/>	<hr/>	<hr/>

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,932	(97,953)	67,979
TOTAL FUNDS	<u>165,932</u>	<u>(97,953)</u>	<u>67,979</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	19,711	15,757	35,468
TOTAL FUNDS	<u>19,711</u>	<u>15,757</u>	<u>35,468</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,532	(93,775)	15,757
TOTAL FUNDS	<u>109,532</u>	<u>(93,775)</u>	<u>15,757</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	19,711	83,736	103,447
TOTAL FUNDS	<u>19,711</u>	<u>83,736</u>	<u>103,447</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	275,464	(191,728)	83,736
TOTAL FUNDS	<u>275,464</u>	<u>(191,728)</u>	<u>83,736</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

MORE TREES FOR BATH AND NORTH EAST SOMERSET

England & Wales - Charity number 1198828

Accounts

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939



Let's Grow Trees!

Annual Report and Financial Statements
for the Year Ended 31 March 2024

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939

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More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939

The Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31st March 2024.

Reference and Administrative Details

Charity No. (CIO) 1198828

Registered Address:

54 Cedric Road
Bath
BA1 3PB

Trustees

The following trustees served during the year:

Adam Gretton	(Founder Trustee)
Harriet Bosnell	(Chair)
George Britton-Read	(Treasurer)

Accountants

Inni Corporation Ltd.
1 Queen Street
Bath BA1 1HE

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939

Foreword: Rooted in Community, Growing for the Future

As we conclude our 15th year and second full financial year as a registered charity, it's a fitting moment to reflect on how far we've come and what lies ahead for More Trees.

Our journey began with a simple approach: raising a few hundred pounds each year to plant trees locally. These efforts were supported by a growing community of passionate individuals. While this work was noble and impactful, we always aspired to achieve more.

Three years ago, we pivoted towards a transformative vision—growing our own trees from seeds and cuttings. This decision addressed a critical issue: the UK was not producing enough trees to meet increasing planting targets, leading to the import of trees and the associated risks of pests, diseases, and a higher carbon footprint. Today, we are proud to say that our network of community tree nurseries is actively tackling these challenges.

The importance of our work is reflected in the support we receive from organisations such as DEFRA, the Forestry Commission, Tree Council, Forest of Avon, BANES Council Parks Department, and Curo. Equally invaluable are the contributions of local businesses and individual donors, many of whom are acknowledged in this report.

Our progress is driven by a dedicated team of staff who consistently go above and beyond, alongside an "army" of volunteers—the backbone of our organisation. Whether contributing on an ad-hoc basis or as regular team members, their commitment has been instrumental in our success.

Thanks to this incredible community, we are now well-positioned to cement our presence in BANES and explore opportunities to grow our impact further. This is just the beginning, and we are excited for what the future holds.

With heartfelt gratitude,

Adam Gretton

Founder, More Trees BANES

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939

Review of the Year to 31st March 2024**Growing and developing our work**

This year has seen us further develop and refine our work and deliver more impact for the local environment and the communities that are part of it. After the big expansion in numbers of nurseries last year we have continued growth with two more, and focused on ensuring that every nursery is set up with the right infrastructure and support to make it succeed. We have also refined and tested our “hub and spoke” model of a central nursery supporting a network of community tree nurseries at different locations and different set ups. To make this work requires a huge, coordinated effort from hundreds of volunteers and we have continued to recruit, train and work with a wide range of individuals and groups. Volunteering is not just about how we get things done, its what we do – enabling communities to do something for their local environment.

We have added a new nursery at Roots Allotments at Newbridge Bath, and are about to start work on another in partnership with local charity Avon Needs Trees at Great Avon Wood, South of Bristol. These both help us test models of a community nursery as part of an allotment site and also a partner led model. This now gives us a total of 17 nurseries with a good spread of different types of nurseries with a variety of set ups and geographical locations. It enables us to test different ways of working with communities. Our current nurseries are listed below:

Community Tree Nurseries	Schools
Barrow Mead near Odd Down	
Walnut Springs in Combe Down	
Haycombe Vale near Southdown	Oldfield Park Junior School
The Shed at Keynsham	St Marks Senior School, Larkhall
Greenlinks (Bath MIND) in Oldfield Park	Roundhill Primary School, Southdown
Dry Arch, Bathampton	St Michaels Junior School, Twerton
Lyncombe Hill Fields, Bath	Weston All Saints Primary School
Weston Springs Farm (Community Assisted Agriculture)	Fosse Way Specialist School, Radstock
Bath Investment Building Society, central Bath	
Roots Allotments, Newbridge	
Great Avon Wood (partnership with Forest of Avon). At planning stage	

More Trees (for Bath and North East Somerset)

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Work this year has included setting up water collection systems at some nurseries where we can, improvements in infrastructure such as paths and beds, and better weed, shade and soil management. Volunteers lead this work and enjoy seeing the development and improvements which all help us be more efficient and ultimately grow more trees for planting projects. Nurseries learn from one another as part of the network activities, sharing ideas and best practice.

Work in Schools

Our work at the schools that have tree nurseries has developed together with the school staff and we now run two sessions at each school each term so a total of 36 sessions in total. This involves up to 200 pupils in the various activities of tree growing. These are carried out by our two educational officers supported by some dedicated volunteers. The children cover the full range of tasks looking after the trees in the nursery from planting the seedlings to lifting for planting projects. The Tree Council part fund this work. The programme continues to get great feedback from the children and teachers. This is delivered as a free service to the schools and is an important part of how we deliver our mission on education.

Developing a new Central Nursery Hub

We recognised that to continue our growth and develop our model we needed our own site as a central hub nursery, but must thank BANES Council for the use of space in their nursery at Victoria Park for the last 3 years as this has enabled us to set up and establish our “hub and spoke” model. We carried out a search and options appraisal of potential sites and choose the site offered by Curo on a 20 year lease at Woodview Allotments, Redland Park, Twerton, Bath. This is a perfect site in terms of its location, access. It is situated in one of the most deprived areas of the city. We carried out a consultation with local residents and intend to keep engaging with them as we develop our plans and involve people as much as possible. Planning permission was submitted and approved for the development of the site with a 5 x 6m building and 13 x 6m polytunnel and tool store. Some volunteer work parties cleared the site ready for construction. Work has started with fencing around the site, initial groundworks and installation of services. The design of the building is agreed, working with a bespoke manufacturer that utilises locally sourced timber. The design incorporates a steel roof that will make fitting of solar possible in the future and a high insulation specification. The volunteer team has planted a hedge around part of the perimeter. The project is funded by a combination of a DEFRA / Forestry Commission grant and CIL funding from BANES Council. More Trees are extremely grateful to the many local organisations who have been incredibly generous and given their time for free to make this project happen including Stride Treglown, Ethos |Environmental Consulting, BLB Solicitors and PlanningSphere. The site will be where collected seed is processed, stratified and sown. The seedlings are then delivered out to one of the 17 community tree nurseries where they are grown on before planting. It will also provide a site for training and meetings and events with the local community.

The whole team are really excited about the move in early spring 2024 and having our own space to continue to grow our work.

More Trees (for Bath and North East Somerset)

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Tree Planting Projects

We lifted and planted out approx. 3,000 trees this year at three sites. At Stirlingale Road in Bath we planted a small forest and a 50m hedge. At The Oval in Bath we planted a small forest and at Green Hart Farm in Almondsbury, we planted a new woodland together with the Forest of Avon and Ecosurety. All the planting was carried out by lots of volunteers including those from Bath Building Society who have funded our work, The Emberson Group who regularly volunteer with us, Curo staff, and local residents who learnt of our work through flyers delivered to local residents. A large team of staff from Ecosurety helped at Green Hart Farm. We were particularly pleased to have volunteers from MIND from the Greenlinks nursery who came to plant some of the trees at The Oval, that they had grown at their nursery. The MIND staff reported that this opportunity to work outside of the nursery had a tangible beneficial impact on their clients with people showing a marked increase in confidence and social interaction. We have further refined our tree planting techniques this year, putting effort into weed control at planting stage with the use of mulch mats as well as mulch which will reduce the need for aftercare and make the newly planted trees more resilient to drought conditions.

We also provided a few hundred trees to the Tree Council for some of their projects. Surplus trees at the end of the season were offered as part of a tree giveaway (for a donation). Around 1,000 trees were provided to 20 different planting projects - large and small. This exercise is a good way of engaging with a wide range of individuals and groups who are carrying out planting projects and helps us clear the nurseries ready for the next season in a way that continues to benefit climate, biodiversity and people. It was good to partner with Bath City Football club as they provided the location for the giveaway and we plan to work with their Foundation in the future.

Training, Learning, and Skills Development

To support the volunteers and the effective growing of trees across the network, the charity provided a series of training workshops, sharing and feedback sessions, question and answer sessions. The purpose of the training and sharing sessions is not only to increase skills, knowledge and confidence about growing and looking after trees, but to develop community between the volunteers, encourage social connections and relationship building. We ran get togethers, fruit tree grafting workshops, 2 Tree ID workshops, and have weekly tree ident sessions as part of the regular volunteering sessions at the central hub.

Our dedicated volunteer Natalie Hartwell, has continued to organise regular sessions for young people doing their Duke of Edinburgh Awards (bronze, silver and gold). The DofE Volunteers have made an incredible contribution to More Trees BANES over the years, and this year have continued to develop the Dry Arch tree nursery.

More Trees (for Bath and North East Somerset)

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Volunteering

More Trees for BANES is primarily made up of volunteers. We involved an estimated 300 people in volunteer activities from seed gathering to planting trees this year and all the growing that happens in between. Our part time Volunteer and Engagement Manager Emma Jones recruits and manages all of our volunteer activity alongside the rest of the team. We strive to set nurseries up as self-supporting as possible with volunteer leaders, but the extent to which this happens is variable depending on the length of time they have been established and other local factors. Local engagement in activities that benefit people's local environment are key to the benefits we aim to deliver so we recognise that different nurseries function in different ways to account for local situations. Being flexible and agile in how we work and accommodating what people want and need is a key aspect of how More Trees functions. As we look to expand, we will consider all of the benefits that a community tree nursery can deliver.

Engagement in our central hub activities continues to be really strong and we have developed a committed group of volunteers supporting us on a weekly basis. Volunteers tell us that the social aspect of this is important to them and also doing something positive and active to benefit their environment. Volunteers love the seed collecting sessions out in woods around Bath in autumn and also get involved in our planting projects so some people get to be involved the whole annual cycle from seed to planting and then aftercare in the first 2-3 years of the woodlands establishment.

Partnerships and Engagement

As More Trees becomes more established and better known in the area we are becoming a known actor in local environmental groups and activity. We are part of the West of England Tree and Woodland Strategy group, have close links with the tree and landscape teams in the Council as well as being part of local growers and other environmental groups. We have also developed links with other organisations such as Bath City Football Club Foundation and local artists looking at how we can combine work particularly with local communities. We see partnerships as the way forward to help deliver more impact as well as unlocking funding opportunities.

Structure, Governance and Management

In September 2023 we recruited our first Director, Richard Higgs who has a career history in Environmental Project Management and General Management in the National Trust, and a wealth of tree knowledge from an early career as a tree surgeon. Sandra Tuck moved back into her core role as Community Nursery Manager having delivered fantastic work in developing new nurseries and also getting the new hub project started, including securing funding and getting planning permission.

More Trees (for Bath and North East Somerset)

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Update on Trustees

Over the last 12 months we said goodbye to Lewis Morrison, who has left the board to focus on his job, but remains a strong advocate for our work. Harriet Bosnell stepped into the Chair role, with George Britton-Read remaining as Treasurer and Adam Gretton as Founder Trustee.

We intend to recruit more Trustees during the following financial year, and have identified particular skillsets we are looking for.

More Trees (for Bath and North East Somerset)

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Company Registration No: CE028939

Treasurers Report or Financial Review

Income

Total income for the year was £109,553. This included £74,955 of funding from charitable trusts and foundations and other grants shown below.

Postcode Local Trust	£18,650
Heritage Lottery Community Fund Awards for All	£10,000
Forestry Commission	£15,451
Quartet Community Fund	£4,553
Bath and North East Somerset Council	£9,302
Garfield Weston Foundation	£8,000
Dixon Foundation	£5,000
The D'Olyly Carte Charitable Trust	£4,000

There were also donations from the following:

Ecosurety (planting at Green Hart Farm)	£10,000
Mallory Jewellers (planting at the Oval, Bath)	£5,000
Raby Family Trust	£1,000
Bath University	£1,230
Avon Needs Trees (set up costs for tree nursery)	£1,641

There were also a large number of individual donations through the local giving page including donations received for trees as part of our annual tree giveaway to clear surplus stock at the end of the planting season.

The grant from Bath and North East Somerset (CIL Funding) was only part spent with £27,475 being held on the balance sheet to fund the work at the central hub in 24/25, alongside a secured grant from The Forestry Commission to be claimed once the funding is spent in 24/25.

Expenditure

The two largest expenditures were for wages and salaries and associated costs to the charity for our part time Director (0.6FTE) (from September) Community Tree Nursery Manager (0.6FTE) and Volunteer and Engagement Officer (0.6)

The other main area of expenditure relates to the installation and operation of tree nurseries, including the central nursery Hub and the purchase of materials and equipment to support our work across the network. We also purchased materials and equipment for tree planting.

More Trees (for Bath and North East Somerset)

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Travel, Office, Publicity

Other core costs are kept to a minimum with all workers being mostly home-based for office work. Running costs at the central nursery are kept to a minimum due to the generosity of the BANES Council Parks Dept.

Assets and Liabilities

Net current assets were £1,532 (2023 - £19,711). Total creditors (falling due within one year) were £39,660 (2023 - £32,303), and this included £27,475 (2023 - £29,727) accrual from the BANES Council CIL fund (see above). The total net assets (less current liabilities) owned by the charity at year end were £35,485 (2023 - £19,711).

Reserves

The trustees agreed upon a policy of maintaining 3 month running costs as a reserve. This target was achieved with funds owned by the charity at the end of the year, of £41,192 (2023 - £35,441), representing between 3-6 months core running costs.

More Trees (for Bath and North East Somerset)

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Company Registration No: CE028939

Statement of Financial Activities

	Note	Unrestricted funds £	2024 Restricted funds £	Total £	2023 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income, grants and donations	2	109,533	-	109,533	72,989
Activities for generating funds		-	-	-	-
Other income resources		-	-	-	-
Total incoming resources		109,533	-	109,533	72,989
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income		-	-	-	-
Charity activities	3	11,282	-	11,282	12,797
Support costs	4	82,494	-	82,494	44,282
Total resources expended		93,776	-	93,776	57,079
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
NET INCOME/(EXPENDITURE) FOR THE YEAR		15,757	-	15,757	15,910
Reconciliation of funds:					
Total funds brought forward		19,711	-	19,711	3,801
Total funds carried forward		35,468	-	35,468	19,711

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Legal Status of the Charity

More Trees Bath and North East Somerset is a charitable incorporated organisation and is registered in England and Wales with the Charity Commission (Reg No: 1198828) and with Companies House (Reg No: CE028939).

Registered and principal office

The registered and principal office of More trees Bath and North East Somerset is 54 Cedric Road, Bath BA1 3PB.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting 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 2015) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

The financial statements have been prepared under the historical cost convention.

More Trees for Bath and North East Somerset meets the definition of a Public Benefit Entity under FRS 102.

Going concern

The trustees have determined that there are no material uncertainties over the charitable organisation's ability to continue as a going concern. Accordingly, the trustees believe it is appropriate to prepare the financial statements on the going concern basis.

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

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The principal accounting policies which have been adopted are set out below:**Income**

Income is recognised in the SOFA when the charity becomes legally entitled to the income. It is probable that the income will be received and the amount can be measured reliably.

Grants receivable that do not relate to the performance of a service or the production of charitable goods are classified as voluntary income and those that are performance related are performance related are classified as income from charitable activities. Grants are credited to income in the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Legacy income is included when there is sufficient evidence of entitlement, probable receipt and where the amount is measurable. Pecuniary and residuary legacies notified before the year end, are accrued where it can be demonstrated that the charity had entitlement at the year end, the amounts can be quantified with reasonable certainty and where receipt is probable.

Expenditure

All expenditure is accounted for on an accruals basis.

Expenditure on raising funds represents expenditure incurred in attracting funding and the costs of disseminating information about charitable activity.

Expenditure on charitable activities includes the direct costs of operating overseas programmes and grants made to third parties. It also includes support costs incurred at the UK office directly in support of the overseas activities.

Allocation of support costs

The majority of costs are directly attributable to specific activities. Certain shared costs, including Governance Costs, are apportioned to activities based on the proportion of staff time allocated to the activity.

Pension scheme

The costs of providing defined contribution pensions are charged to the SOFA as they fall due. The difference between contributions payable in the period and those actually paid are shown as accruals in the balance sheet. The costs of the pension scheme are allocated

More Trees (for Bath and North East Somerset)

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between restricted and unrestricted funds in proportion to the time allocated for work done by members of staff.

Operating leases

Instalments paid under operating lease contracts are charged to the SOFA as incurred.

Presentation currency

The functional currency of More Trees Bath and North East Somerset is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The consolidated financial statements are also presented in pounds sterling.

Assets under development

Assets under development are valued at cost less impairment. When complete, those assets where ownership rests with the charity are transferred to fixed assets and those where ownership is retained by a project stakeholder are expensed to the SOFA.

Debtors

Other debtors are recognised in the financial statements at the settlement amount. Prepayments are valued at the amount prepaid at the balance sheet date.

Short-term bank deposits and cash

Short-term bank deposits and cash includes cash in hand, deposits held with banks and other highly liquid short-term deposits.

Creditors

Creditors 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 reliably estimated.

Fund accounting

More Trees (for Bath and North East Somerset)

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Restricted funds are funds that can only be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for particular purposes. The costs of administering the restricted funds are charged against the specific fund

Designated funds are funds that have been set aside by the Trustees out of unrestricted general funds for specific purposes

General funds are unrestricted funds that can be used at the discretion of the Trustees to further the charitable objectives.

Financial instruments

More Trees Bath and North East Somerset only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

Significant estimates and judgements

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The annual depreciation charge for the tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on economic utilisation and the physical condition of the assets.

Taxation

More Trees Bath and North East Somerset is a registered charity and as such is entitled to tax exemption on all its income and gains, properly applied for its charitable purposes.

VAT

More Trees (for Bath and North East Somerset)

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Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Volunteers

In line with the requirements of SORP 2015, the value of services provided by volunteers is not incorporated in these financial statements.

More Trees (for Bath and North East Somerset)

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2. DONATIONS AND LEGACIES

	2024			2023
	Unrestricted	Restricted	Total	Total
Individuals	2,476	-	2,476	-
Grants	9,302	-	9,302	35,771
Charitable trusts and foundations	75,022	-	75,022	14,366
Community groups	-	-	-	-
Fundraising activities and events	22,753	-	22,753	22,851
Total	109,533	-	109,533	72,989

3. CHARITABLE ACTIVITIES

	2024			2023
	Unrestricted	Restricted	Total	Total
Trees growing and planting	10,443	-	10,443	12,797
Volunteer expenses	839	-	839	396
Total	11,282	-	11,282	13,193

4. ANALYSIS OF SUPPORT COSTS

	2024			2023
	Unrestricted	Restricted	Total	Total
Management team	50,933	-	50,933	17,315
Staff and volunteer training and meetings	436	-	436	1,182
Motor and travel	1,294	-	1,294	19,565
Office and administration	28,319	-	28,319	4,156
Marketing	1,352	-	1,352	1,796
Trustee expenses	160	-	160	268
Total	82,494	-	82,494	44,282

5. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The trustees were not remunerated during the current or preceding financial years.

More Trees (for Bath and North East Somerset)

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6. STAFF COSTS AND NUMBERS

	2024	2023
	£	£
	<hr/>	<hr/>
The costs of employing contracted staff were:		
Salaries	45,524	13,200
National insurance	4,557	1,016
Pension scheme	852	221
	<hr/>	<hr/>
Total	50,933	14,437

The average number of contracted staff during the year was 3 in 2024 (2 in 2023).

7. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
	<hr/>	<hr/>
Trade debtors		
Other debtors	-	-
Prepayments and accrued income	-	88
	<hr/>	<hr/>
Total	-	16,483

8. CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
	<hr/>	<hr/>
Cash in hand	41,192	35,443
	<hr/>	<hr/>
Total	41,192	35,443

More Trees (for Bath and North East Somerset)

Registered Charity No: 1198828

Company Registration No: CE028939

9. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	-	-
Trade creditors	6,872	680
Other creditors	-	-
Taxation and social security costs	2,744	1,095
Accruals	30,044	30,528
Total	39,660	32,303

10. FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Restricted funds					
Tree activities	-	-	-	-	-
	-	-	-	-	-
Unrestricted funds					
General fund	19,711	109,533	(93,776)	-	35,468
	19,711	109,533	(93,776)	-	35,468
Total funds	19,711	109,533	(93,776)	-	35,468

Signed on behalf of the Board of Trustees by:

Adam Gretton, Founder Trustee

DocuSigned by:
Adam Gretton 28/2025
.....238E57A9E7B8466.....

Harriet Bosnell, Chair

Signed by:
Harriet Bosnell 30/2025
.....3096679758804A2.....

More Trees (for Bath and North East Somerset)

Independent Examination

Independent examiner's report to the trustees of More Trees for Bath and North East Somerset

I report to the trustees on my examination of the accounts of More Trees for Bath and North East Somerset (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Foundation's accounts 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

We have completed our examination. We confirm that no material matters have come to my attention in connection with the examination which gives us cause to believe that in, any material respect:

- (1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements

concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Name: G Morley-Jones

Relevant professional qualification or body: MAAT

Address: 1 Queen Square, Bath, BA1 2HA

Date: 31 January 2025

MORE TREES FOR BATH AND NORTH EAST SOMERSET

England & Wales - Charity number 1198828

Accounts

Company Registration Number: CE028939
Registered Charity Number: 1198828



Let's Grow Trees!

Annual Report and Financial Statements
for the Year Ended 31 March 2023

Inni Corporation Ltd.
1 Queen Street
Bath BA1 1HE

More Trees (for Bath and North East Somerset)

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More Trees (for Bath and North East Somerset)

The Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31st March 2023.

Reference and Administrative Details
Charity No. (CIO) 1198828

Registered Address:

54 Cedric Road
Bath
BA1 3PB

Trustees

The following trustees served during the year:

Adam Gretton	(Founder Trustee)
Harriet Bosnell	(Chair)
Lewis Morrison	
George Bitton-Reid	(Treasurer)
Neil Gretton	(Resigned 12.12.22)
Matt Smail	(Resigned 06.12.22)

Accountants

Inni Corporation Ltd.
1 Queen Street
Bath BA1 1HE

Foreword: Growing Together for a Greener Future

As we embark on our journey of reflection and celebration with the release of our first Annual Report and Accounts, I am filled with immense pride and gratitude. More Trees BANES has experienced an exciting and transformative year, marked by growth, community engagement, and a relentless commitment to our vision of a greener and more sustainable world.

Our story began as a humble non-profit community group in 2008, founded with a simple mission: to plant trees in our local community. Over the years, our ambitions evolved, leading us to establish community-based tree nurseries, providing us with the means to grow our own trees with local provenance. This evolution was sparked by growing concerns over biosecurity and the impact of imported trees on our delicate ecosystem. In May 2022, we proudly registered as a charity (CIO) taking a decisive step towards professional management and sustainable growth. The success of our 12-month pilot project, in collaboration with Grow Yourself CIC, set the stage for the management and development of our Community Tree Nursery project. We owe our accomplishments to the unwavering support of individuals and organisations, ranging from committed staff, board members, and volunteers to generous funders, including local businesses. Our vision has always centred around the environment and addressing the pressing climate emergency. However, as we progress, we have come to realise that our impact extends far beyond trees and carbon footprints. More Trees BANES is fostering a growing community, a network of individuals connected by a shared commitment to the planet and each other. Volunteers and participants alike are experiencing personal growth, learning new skills, and finding a sense of purpose and belonging through their involvement with our cause.

Our achievements this year are nothing short of remarkable. The establishment of 15 tree nurseries, including those in schools, is a testament to the power of community-driven efforts. Working with esteemed organisations like the Forestry Commission, The Tree Council, Curo Estates team, BANES Council Parks Dept, we have seen our network flourish and our influence expand.

We have ventured into the wild, collecting seeds from ancient and semi-natural woodlands, thanks to the support of The Avon Wildlife Trust, Gloucestershire Wildlife Trust, the Woodland Trust, The Duchy of Cornwall, National Trust, and private landowners. Our endeavours have been further empowered by the acquisition of a new van, allowing us to extend the benefits of nature and skill-building to more people. Our tree planting projects have witnessed the passion and dedication of volunteers, as they personally plant trees grown from seed they collected during wild foraging trips. With the support of community partners, including BIBS Building Society and Halo Presents, we have planted around 1,500 trees across public open spaces this year, enriching our environment and fostering a profound sense of accomplishment.

Central to our success is the spirit of volunteerism and the nurturing of relationships. We take great pride in providing our volunteers with training, workshops, and opportunities for growth. The sense of community and the positive impact on mental and physical well-

being, as revealed by our volunteer engagement survey, inspire us to continue fostering an inclusive and supportive environment.

Our Vision, Mission, and Values are now firmly ingrained in the fabric of our organisation, guiding us as we make strategic decisions and plan for the future. Together, we share a collective dream of a greener, more resilient world.

I extend my deepest gratitude to every individual, organisation, and partner who has been part of our journey. Your dedication and support have fuelled our progress, and I am excited about the future we will build together.

Let's continue to grow together, nurturing not only trees but also the communities and connections that bind us.

With warm regards,

Adam Gretton, Founder Trustee, More Trees BANES

1 Review of the Year to 31st March 2023

1.1 New Beginnings for More Trees for BANES

More Trees started out as a grass roots community group, set up in 2008 by our Founder Adam Gretton, that focussed on planting trees in the local community. In 2020 the organisation decided to start growing their own trees in local tree nurseries and opened their first community-based tree nursery in 2021. Following concerns about biosecurity (the widespread devastation of for example Ash following the importation of disease), More Trees set up a 12-month pilot project, in partnership with Grow Yourself CIC (No 9730124), to begin collecting tree seed from local ancient and semi-natural woodlands and growing trees with local provenance.

Due to the enormous success of the project, More Trees decided to register as a new Charitable Incorporated Organisation in May 2022 and when the pilot project ended with Grow Yourself CIC in August 2022 took over the management and development of the Community Tree Nursery project. More Trees also began setting up all the necessary systems, administration and procedures required for the professional management of the charity and the fundraising and recruitment needed to support its work going forward.



New tree nursery installed with Special Educational Needs centre at St Marks Senior School



Community Nursery at Barrowmead

1.2 A Growing Community and School Tree Nursery Network

The charity aims to involve as many people as possible in the growing, planting and caring of trees within BANES. Indeed, More Trees achieves what it does only because volunteers and others are getting involved in increasing numbers, to do what they can for the climate and ecological emergencies, and at the same time reaping the benefits of wellbeing, learning new skills, developing new knowledge, meeting people and having fun. In order to widen participation and in particular to involve harder to reach groups the organisation committed to setting up a series of tree nurseries in different geographical locations and with different communities, all supported by its central nursery Hub (located within BANES Council Parks Depot in Royal Victoria Park). The organisation was successful in receiving two major 2 and 3

year grants from the Forestry Commission (£56,842) and BANES Council CIL Community Fund (£67,443) respectively to help grow the nursery network and set up new a new central nursery Hub in Bath. During 2022/23 the nursery network grew from just 2 nurseries to 15, including 9 in schools (Bath and Radstock) and 9 in different geographical locations around Bath and Keynsham. The Dixon Foundation supported the organisations core costs with a 3-year grant of £15000 over 3 years. Another significant donation of £6000 came from BIBS (Bath Investment Building Society) as part of its 125-year anniversary. Other funders came forward including Splinterworks, a local company, One Tree and BWW Communications, as well as The Tree Council who supported the appointment of the new Volunteer and Engagement Officer in November 2022.

A list of the nurseries set up in 2022/23:

Community Tree Nurseries	Schools
Walnut Springs in Combe Down	Oldfield Park Junior School
The Shed at Keynsham	St Marks Senior School in Larkhall
Greenlinks (Bath MIND) in Oldfield Park	Roundhill Primary in Whitehall
Haycombe Vale near Whitehall	St Michaels Junior School, Twerton
Lyncombe Hill fields, Bath	Weston All Saints Primary
Weston Springs Farm (Community Assisted Agriculture)	Fosseway Special School
Bath Investment Building Society, central Bath	

1.3 Work in Schools

We piloted several sessions with pupils at Fosseway and St Marks Senior Schools, collecting seed from their school grounds and processing seed to prepare it for stratification. Following feedback from the schools after the first full academic year of the nurseries, we hope to roll out these sessions to all schools. In addition to the seed collecting and processing we carried out at sessions in schools to plant the tree seedlings in spring, mulch, weed and water in summer months and lift the trees in winter ready for planting out. Each session takes between 2-4 hours. Approximately 80 children were involved in the nurseries this year. We plan to involve pupils in our tree planting projects too next year.

1.4 The Central Nursery Hub



The Central Nursery Hub is currently located with the Council's Parks Depot who provided the accommodation free of charge and we are grateful for their continuing support. The Hub became a hive of activity during seed collection and processing season (September to December 22) and then through to June when approximately 3500 tree seedlings grown at the Hub were distributed to the new nursery network. New equipment was purchased for seed processing and a new fridge for storing seeds during winter (stratification). New cages were built for the nursery to prevent vermin from eating the seeds before the trees have had a chance to grow. The nursery was kitted out with reusable root trainers and peat free compost used across the board for germinating seeds, pricking out and potting on. The root trainers are easily transportable (opening up as a "book" to remove trees) and encourage healthy root growth, both features which make them a good choice for transferring tree seedlings out to the nursery network.



Root trainers with germinating locally collected beech seed



Cages providing protection from mice and squirrels.

1.5 Seed Collecting in the Wild

We succeeded in getting permission from The Avon Wildlife Trust, Gloucestershire Wildlife Trust, the Woodland Trust, The Duchy of Cornwall, National Trust and some private landowners to collect seed from their woodlands. We now have around 20+ locations, mainly ancient and semi-natural woodland, where we collect tree seed

every week with Volunteers from September to December. We collected 30,000 seeds in Winter 2021 and this increased to 100,000 seeds in Winter 2022. The Tree Production Capital Grant enabled us to buy a new van. The van has been critical to the operation of the charity and helps us transport tree seedlings, equipment and materials to the nursery network, but also it allows us to give lifts to people without transport to woodlands where they can enjoy the outdoors, learn new skills, tree ID and experience nature first hand. The van is also used during summer months for our “mobile volunteer team” who visit the community nurseries and provide some “summer respite” to the nursery-based volunteer teams. The van also enabled us to transport approximately 1,500 of our home-grown trees between February and March from all the nurseries and bring them to the two planting sites we identified this year on Whiteway Green and Axbridge Road public open spaces in Bath.



Seed collectors collecting ancient Oak acorns



Transporting trees from Barrowmead Nursery

1.6 Tree Planting Projects

As a result of the support we have received and the continued dedication of our More Trees volunteers we have been able to plant our own trees in Winter 2022/23 this year for the first time. Some volunteers had the experience of planting a tree with seed that they personally had collected whilst on our wild foraging trips to Woodlands in the previous autumn. We worked with BIBS Building Society, Halo Present, Blooming Whiteway, The University of Bath students and local residents, as well as regular More Trees Volunteers



from across the nursery network and Hub to plant around 1,500 trees across two local public open spaces in 4 days. Expert advice was provided by one of our trustees (with more than 30 years’ experience in forestry work) and Curo Housing Estates team. Trees included all the usual native trees, such as hazel, birch, aspen, oak, hawthorn, blackthorn, field maple. After care events to help the trees thrive have been ongoing in the Spring/Summer of 2023. Nearly 100 volunteers helped plant the trees this

winter. Both sites are owned by Curo, our local social housing provider. We plan to work with them again to plant more trees and hedgerows next year.

1.8 Training, Learning, Skills and Employability

To support the volunteers and the effective growing of trees across the network, the charity provided a series of training workshops, sharing and feedback sessions, question and answer sessions and a Spring Learning Circle. The purpose of the training and sharing sessions is not only to increase skills, knowledge and confidence about growing and looking after trees, but to develop community between the volunteers, encourage social connections and relationship building. We ran 4 get togethers, 2 fruit tree grafting workshops, 2 Tree ID workshops, a Winter Tree ID session during the year. All were well attended and free of charge to all our volunteers and others.

We have a dedicated volunteer Natalie Hartwell, who organises regular sessions for young people doing their Duke of Edinburgh Awards (bronze, silver and gold). The DofE Volunteers have made an incredible contribution to More Trees BANES over the years, and this year have focussed on getting our Dry Arch tree nursery into shape. They have helped to create new raised beds, plant hundreds of new tree seedlings and reorganised the nursery, working alongside other volunteers. We also welcomed 3 young people on work experience during the summer term 2022.

1.9 Vision Mission and Values

We invited volunteers, trustees, staff, nursery hosts and tree nursery leaders to come together to agree the charity's Vision Mission and Values. This was a key moment for the charity, through an inclusive process, to establish the guiding principles and values for the charity going forward. This document is now embedded in the organisation and helps to guide strategic planning, recruitment and operational decisions.

1.10 Volunteering

More Trees for BANES is primarily made up of volunteers. We involved an estimated 300 people in volunteer activities from seed gathering to planting trees this year. The number and range of volunteers we were able to recruit, train and retain in the financial year up to March 2023 was given a major boost when we employed our new Volunteer and Engagement Officer Emma Jones in November 2022. The charity aims to involve a wide range of people in its work and has developed the nursery network model specifically with this in mind. We know from a recent survey that satisfaction amongst volunteers is high and of the significant benefits to individuals from being involved in our work. Through our most recent volunteer engagement survey 94.12% of volunteers stated that their involvement had enabled them to meet new people, 64.17% had made connections in their local community, 88.25% felt they were making a difference, 41.18% specifically reported improved mental health and wellbeing and the same number again for improved physical health. 94.12% of participants felt they had learnt about trees - supporting people to become more aware of and more positive about the multiple benefits associated with trees.

At all our centrally organised volunteer events/sessions we offer refreshments and to reimburse volunteers for any expenses (including travel). We also hire space when needed for training and get togethers. All of our training in the year has been provided free of charge by More Trees staff, trustees and other local experts (for example in Tree ID and fruit tree grafting).

2 Treasurers Report or Financial Review

2.1 Income

Total income for the year was £72,989. This included £8,000 of funding from charitable trusts and foundations and other donors for the pilot Community Tree Nursery initiative, which was transferred into the More Trees bank account from Grow Yourself in September 2022 when the pilot project was at an end and More Trees for BANES carried the project forward. Income was received from a variety of sources, but mainly from grants, as well as individual and corporate and other donations.

Donations

Several donations were received during the year ranging from small donations for our tree giveaways in February/March in addition to donations from individuals and companies. Some schools also raised money towards the costs of their own tree nurseries through hot chocolate/reading evenings, 'mufty' days and sponsored activities. Donations during the year included:

£2,000 Mike Edge
£500 One Tree
£6000 Bath Building Society
£4000 Splinterworks
£2000 CWW Communications

Grants

Applications for funding were made and were successful with the following trusts, foundations, government and other sources:

Tree Production Capital Grant: £56,840 was pledged from the Tree Production Capital Grant Forestry Commission (over 2 years). The grant operates on the basis that the funds are only released following a draw down request with receipts of money already spent. The charity spent £16,482.65 of the grant in the financial year and this was claimed back but not received until the current financial year (received in May 2023).

BANES Council Community CIL Fund: £67,443 was granted to the charity over a 3-year period. In the financial year 2022/23 we spent £19,249.50 of this grant in the financial year. The Council provided £29,727 for the year 2022/23 and this is shown under accruals in the accounts.

Other funders included:

£7,500 Tree Council (Network Rail Fund)
£500 Postcode Lottery
£1000 Marks and Spencer
£5000 Dixon Foundation

2.2 Expenditure

The two largest expenditures were for wages and salaries and associated costs to the charity for our part time Development Manager (0.6) and Volunteer and Engagement Officer (0.6) (£14,437) and for the purchase of the works van (£18,960) (shown under “motor and travel” costs).

The other main area of expenditure relates to the installation and operation of tree nurseries, including the central nursery Hub and the purchase of materials and equipment to support our work across the network. We also purchased materials and equipment for tree planting.

Purchases

The most significant purchase was our new vehicle (£18,960) in February of this year. This is essential to our work and has allowed us to transport tree seedlings, whips, equipment and volunteers to nurseries and tree planting events.

Travel, Office, Publicity

Other core costs are kept to a minimum with both workers being home-based for office work. Running costs at the central nursery are kept to a minimum due to the generosity of the BANES Council Parks Dept. Room hire and training for volunteers and staff (£1K) has also helped the charity to establish embedding the right range of skills and knowledge to enable us to successfully grow 8,000 healthy new trees from seed in the year.

2.3 Assets and Liabilities

Net current assets were £52,013.88, including £16,483.65 owed by the TPCG fund (see above). Total creditors (falling due within one year) were £32,303, and this included £29,727 accrual from the BANES Council CIL fund (see above). The total net assets (less current liabilities) owned by the charity at year end were £19,711.

2.4 Reserves

The trustees agreed upon a policy of maintaining 3 month running costs as a reserve. This target was achieved with funds owned by the charity at the end of the year, of £19,711, representing between 3-4 months core running costs.

2.5 Structure, Governance and Management

Over the last 12 months our Board has increased in size. At the end of 2022 two trustee left us, Matt Smail, having provided us with invaluable management support and horticultural expertise and Neil Gretton with his specialist tree knowledge and start-up support from inception.

Three new trustees joined us bringing diverse experience to support the growth of the charity with backgrounds in Boards and governance, finance and commercial environmental projects and arboriculture. In March 2023 we began advertising for a new treasurer to join the trustees board in Autumn 2022 and existing trustee George Bitton Reid was recruited into this role in March 2023.

Throughout this period More Trees was led by Development Manager Sandra Tuck, who has spearheaded, community engagement, consultation and transformational changes alongside a team of dedicated and diverse volunteers.

More Trees (for Bath and North East Somerset)

Independent Examination

Independent examiner's report to the trustees of More Trees for Bath and North East Somerset

I report to the trustees on my examination of the accounts of More Trees for Bath and North East Somerset (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Foundation's accounts 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

We have completed our examination. We confirm that no material matters have come to my attention in connection with the examination which gives us cause to believe that in, any material respect:

- (1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements

concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: 
Name: G Morley-Jones

Relevant professional qualification or body: AAT

Address: 1 Queen Street, Bath, BA1 1HE

Date: 30 August 2023

More Trees (for Bath and North East Somerset)

Statement of Financial Activities

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income, grants and donations	2	37,218	35,771	72,989	3,805
Activities for generating funds		-	-	-	-
Other income resources		-	-	-	-
Total incoming resources		37,218	35,771	72,989	3,805
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income		-	-	-	-
Charity activities	3	893	11,904	12,797	4,213
Support costs	4	20,415	23,867	44,282	1,200
Total resources expended		21,308	35,771	57,079	5,414
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
NET INCOME/(EXPENDITURE) FOR THE YEAR					
		15,910	-	15,910	(1,608)
Reconciliation of funds:					
Total funds brought forward		3,801	-	3,801	5,409
Total funds carried forward		19,711	-	19,711	3,801



More Trees (for Bath and North East Somerset)

Balance Sheet

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets		-	-
Investments		-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
CURRENT ASSETS			
Stocks		-	-
Debtors	9	16,571	-
Cash at bank and in hand	10	35,443	4,611
		<hr/>	<hr/>
		52,014	4,611
CREDITORS			
Amounts falling due within one year	11	32,303	810
		<hr/>	<hr/>
		32,303	810
NET CURRENT ASSETS		19,711	3,801
Total assets less current liabilities		<hr/>	<hr/>
		19,711	3,801
FUNDS	12		
Restricted Funds		-	-
Unrestricted funds:			
Charitable fund		19,711	3,801
Non-charitable trading		-	-
		<hr/>	<hr/>
		19,711	3,801
Total funds		<hr/>	<hr/>
		19,711	3,801

The financial statements were approved and authorised for issue by the Board of Trustees on Friday 24th August 2023.

Signed on behalf of the Board of Trustees by:

 ADAM GRETTON, FOUNDER TRUSTEE
 HARRIET BOSNELL, BOARD CHAIR

More Trees (for Bath and North East Somerset)

Notes to the Financial Statements

ACCOUNTING POLICIES

1.

Legal Status of the Charity

More Trees Bath and North East Somerset is a charitable incorporated organisation and is registered in England and Wales with the Charity Commission (Reg No: 1198828) and with Companies House (Reg No: CE028939).

Registered and principal office

The registered and principal office of More trees Bath and North East Somerset is 54 Cedric Road, Bath, BA1 3PB.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting

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 2015) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

The financial statements have been prepared under the historical cost convention.

More Trees bath and North East Somerset meets the definition of a Public Benefit Entity under FRS 102.

Going concern

The trustees have determined that there are no material uncertainties over the charitable organisation's ability to continue as a going concern. Accordingly, the trustees believe it is appropriate to prepare the financial statements on the going concern basis.

The principal accounting policies which have been adopted are set out below:

Income

Income is recognised in the SOFA when the charity becomes legally entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable that do not relate to the performance of a service or the production of charitable goods are classified as voluntary income and those that are performance related

are performance related are classified as income from charitable activities. Grants are credited to income in the SOFA, with unspent balances being carried forward to subsequent years within the relevant fund.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Legacy income is included when there is sufficient evidence of entitlement, probable receipt and where the amount is measurable. Pecuniary and residuary legacies notified before the year end, are accrued where it can be demonstrated that the charity had entitlement at the year end, the amounts can be quantified with reasonable certainty and where receipt is probable.

Expenditure

All expenditure is accounted for on an accruals basis.

Expenditure on raising funds represents expenditure incurred in attracting funding and the costs of disseminating information about charitable activity.

Expenditure on charitable activities includes the direct costs of operating overseas programmes and grants made to third parties. It also includes support costs incurred at the UK office directly in support of the overseas activities.

Allocation of support costs

The majority of costs are directly attributable to specific activities. Certain shared costs, including Governance Costs, are apportioned to activities based on the proportion of staff time allocated to the activity.

Pension scheme

The costs of providing defined contribution pensions are charged to the SOFA as they fall due. The difference between contributions payable in the period and those actually paid are shown as accruals in the balance sheet. The costs of the pension scheme are allocated between restricted and unrestricted funds in proportion to the time allocated for work done by members of staff.

Operating leases

Instalments paid under operating lease contracts are charged to the SOFA as incurred.

Presentation currency

The functional currency of More Trees Bath and North East Somerset is considered to be in pounds sterling because that is the currency of the primary economic environment in which the charity operates. The consolidated financial statements are also presented in pounds sterling.

Assets under development

Assets under development are valued at cost less impairment. When complete, those assets where ownership rests with the charity are transferred to fixed assets and those where ownership is retained by a project stakeholder are expensed to the SOFA.

Debtors

Other debtors are recognised in the financial statements at the settlement amount. Prepayments are valued at the amount prepaid at the balance sheet date.

Short-term bank deposits and cash

Short-term bank deposits and cash includes cash in hand, deposits held with banks and other highly liquid short-term deposits.

Creditors

Creditors 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 reliably estimated.

Fund accounting

Restricted funds are funds that can only be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for particular purposes. The costs of administering the restricted funds are charged against the specific fund

Designated funds are funds that have been set aside by the Trustees out of unrestricted general funds for specific purposes

General funds are unrestricted funds that can be used at the discretion of the Trustees to further the charitable objectives.

Financial instruments

More Trees Bath and North East Somerset only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

Significant estimates and judgements

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The annual depreciation charge for the tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on economic utilisation and the physical condition of the assets.

Taxation

More Trees Bath and North East Somerset is a registered charity and as such is entitled to tax exemption on all its income and gains, properly applied for its charitable purposes.

VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Volunteers

In line with the requirements of SORP 2015, the value of services provided by volunteers is not incorporated in these financial statements.

2. DONATIONS AND LEGACIES

	2023			2022
	Unrestricted	Restricted	Total	Total
Individuals	-	-	-	-
Grants	-	35,771	35,771	-
Charitable trusts and foundations	14,367	-	14,366	-
Community groups	-	-	-	-
Fundraising activities and events	22,851	-	22,851	3,805
Total	37,218	35,771	72,989	3,805

3. CHARITABLE ACTIVITIES

	2023			2022
	Unrestricted	Restricted	Total	Total
Trees growing and planting	893	11,904	12,797	4,213
Volunteer expenses	-	396	396	-
Total	893	11,904	12,797	4,213

4. ANALYSIS OF SUPPORT COSTS

	2023			2022
	Unrestricted	Restricted	Total	Total
Management team	14,437	2,878	17,315	-
Staff and volunteer training and meetings	1,182	-	1,182	-
Motor and travel	377	19,188	19,565	-
Office and administration	4,111	45	4,156	1,200
Marketing	40	1,756	1,796	-
Trustee expenses	268	-	268	-
Total	20,415	23,867	44,282	1,200

5. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The trustees were not remunerated during the current or preceding financial years.

6. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
The costs of employing contracted staff were:		
Salaries	13,200	-
National insurance	1,016	-
Pension scheme	221	-
Total	14,437	-

The average number of contracted staff during the year was 2, 2023 (nil 2022).

7. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Trade debtors	-	-
Other debtors	88	-
Prepayments and accrued income	16,483	-
Total	16,571	-

8. CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	35,443	4,612
Total	35,443	4,612

9. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	-	-
Trade creditors	680	-
Other creditors	116	-
Taxation and social security costs	979	-
Accruals	30,528	810
Total	<u>32,303</u>	<u>810</u>

10. FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted funds					
Tree activities	-	35,771	(35,771)	-	-
	-	35,771	(35,771)	-	-
Unrestricted funds					
General fund	3,801	37,218	(21,308)	-	19,711
	3,801	37,218	(21,308)	-	19,711
Total funds	<u>3,801</u>	<u>72,989</u>	<u>(57,079)</u>	<u>-</u>	<u>19,711</u>