

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


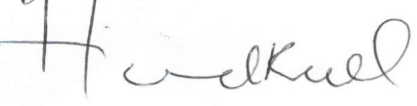
More Trees (for Bath and North East Somerset)

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			
Restricted Funds	12	-	-
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

1. 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 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
	£	£
	<hr/>	<hr/>
The costs of employing contracted staff were:		
Salaries	13,200	-
National insurance	1,016	-
Pension scheme	221	-
	<hr/>	<hr/>
Total	14,437	-

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

7. DEBTORS AND PREPAYMENTS

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

8. CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
	<hr/>	<hr/>
Cash in hand	35,443	4,612
	<hr/>	<hr/>
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	32,303	810

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	3,801	72,989	(57,079)	-	19,711