

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

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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").

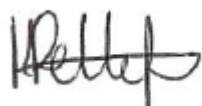
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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		103,447	35,468
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	<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>
		Governance	
	Other	costs	Totals
	£	£	£
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/>
	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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.