

**Registered number: CE035319**  
**Charity number: 1207107**

**Community Trees Milton Keynes**  
**(A Charitable Incorporated Organisation)**

**Trustees' report and financial statements**  
**for the period ended 30 April 2025**

**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

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**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

**Legal and administrative information**

|                           |   |
|---------------------------|---|
| Registered office         | 69 Hexham Gardens,<br>Bletchley,<br>Milton Keynes,<br>MK3 5EU         |
| Trustees                  | Gregory Fairley<br>Debbie England<br>Grace Fielder                    |
| Company registered number | CE035319  |
| Charity registered number | 1207107   |
| Bankers                   | The Co-operative Bank plc<br>1 Balloon Street<br>Manchester<br>M4 4BE |

**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

**Trustees' Report  
for the period 20 February 2024 to 30 April 2025**

The Trustees present their annual report together with the unaudited financial statements of the Charity for the 20 February 2024 to 30 April 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The charitable incorporated organisation was incorporated on the 20<sup>th</sup> of February 2024. On the 1<sup>st</sup> of May 2024 the charitable incorporated organisation took over all of the assets and liabilities of the unincorporated association known as Community Trees Milton Keynes. The unincorporated association ceased to operate at that time. The net effect of the transfer of assets and liabilities is recorded in the period as a donation to the Charity of £2,049.

**Objectives and activities**

The primary objective of the Charity is to plant trees across the city of Milton Keynes. The Charity achieves this by planting a wide range of British native tree species in the form of saplings to enhance biodiversity. Our trees are planted with and by the community of Milton Keynes.

**Main activities undertaken to further the Charity's purpose for the public benefit**

In order to plant trees across the city of Milton Keynes we have established informal partnerships with some key partners including The Parks Trust, Milton Keynes City Council and various local parish and town councils.

We have established a relationship with The International Tree Foundation, a global charity which has provided grants which enable us to purchase and plant many of the trees we have planted across MK.

Last winter our tree planting projects included:

- An edible hedge alongside an allotment in New Bradwell
- Some fruit trees to expand an existing orchard in Tattenhoe
- Planting some willow trees at a community garden site in Coffee Hall
- A small copse at Bury Common, Newport Pagnell
- We brought Pear trees back to Pear Tree Bridge
- A riverside planting at Stony Stratford
- Another riverside planting at Olney

- Two more copses at a site we have planted at previously known as Middleton Nature Garden
- A hedgerow at the Poplar Plantation next to Willen Lake
- A mini-forest at West Bletchley
- Providing trees to The Parks Trust for their schools tree planting week

We are working on plans for this winters tree planting projects at this time.

#### **Financial review**

The net incoming resources for the year, which were from restricted and unrestricted funds, amounted to £5,961. The total reserve carried forward is £5,961.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Future plans**

The Charity is planning to expand its activities over the next few years. As well as planting more trees the focus on enhancing biodiversity will be developed. The Charity is seeking to revisit some of its historical tree planting sites to add wildflowers, these will attract and assist pollinators. Other biodiversity enhancements are being considered.

None of this would be possible without our amazing local partnerships and our increasing number of volunteers who continue to support us and our work as a volunteer led and run charity.

*Gregory Fairley*

Gregory Fairley

#### **Chair of Trustees**

Date: 16<sup>th</sup> October 2025

**Community Trees Milton Keynes**  
**(A Charitable Incorporated Organisation)**

**Statement of financial activities (incorporating the income and expenditure account)**  
**For the period ended 30 April 2025**

|                                    | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Current<br>Year Total<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|----------------------------|
| <b>Incoming resources</b>          |       |                            |                          |                            |
| Incoming resources from            |       |                            |                          |                            |
| Generating funds:                  |       |                            |                          |                            |
| Voluntary income                   | 4     | 4,000                      | 8,408                    | 12,408                     |
| Investment income                  |       | <u>0</u>                   | <u>0</u>                 | <u>0</u>                   |
| <b>Total incoming resources</b>    |       | <u><b>4,000</b></u>        | <u><b>8,408</b></u>      | <u><b>12,408</b></u>       |
| <b>Resources expended</b>          |       |                            |                          |                            |
| Trees planted in the community     |       | 0                          | 3,316                    | 3,316                      |
| Equipment hire                     |       | 0                          | 1,581                    | 1,581                      |
| IT costs                           |       | 0                          | 205                      | 205                        |
| Insurance                          |       | 0                          | 159                      | 159                        |
| Printing, postage and stationery   |       | 0                          | 85                       | 85                         |
| Health & Safety                    |       | 0                          | 53                       | 53                         |
| Marketing                          |       | 0                          | 564                      | 564                        |
| Fundraising costs                  |       | 0                          | 180                      | 180                        |
| Tools disposal (write off)         |       | 0                          | 19                       | 19                         |
| Core volunteer Xmas lunch          |       | 0                          | 105                      | 105                        |
| Depreciation                       |       | <u>180</u>                 | <u>0</u>                 | <u>180</u>                 |
| <b>Total resources expended</b>    |       | <u><b>180</b></u>          | <u><b>6,267</b></u>      | <u><b>6,447</b></u>        |
| <b>Net income</b>                  |       | <b>3,820</b>               | <b>2,141</b>             | <b>5,961</b>               |
| Total funds brought forward        |       | <u>0</u>                   | <u>0</u>                 | <u>0</u>                   |
| <b>Total funds carried forward</b> |       | <u><b>3,280</b></u>        | <u><b>2,141</b></u>      | <u><b>5,961</b></u>        |

The notes on pages 10 to 14 form an integral part of these financial statements

**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

**Balance sheet  
as at 30 April 2025**

|   | <b>Notes</b> | <b>£</b>        | <b>£</b>            |
|---|--------------|-----------------|---------------------|
| <b>Fixed assets</b>                                   |              |                 |                     |
| Tools & equipment                                     | 6            |                 | <u>541</u>          |
| <b>Current assets</b>                                 |              |                 |                     |
| Stock of trees  |              | 84              |                     |
| Prepaid expenses                                      | 7            | 73              |                     |
| Debtors   | 8            | 2,860           |                     |
| Bank  |              | <u>2,403</u>    |                     |
|   |              | <b>5,420</b>    |                     |
| <b>Creditors: amounts falling due within one year</b> |              | <u><b>0</b></u> |                     |
| <b>Net current assets</b>                             |              |                 | <u><b>5,420</b></u> |
| <b>Total assets less current liabilities</b>          |              |                 | <u><b>5,961</b></u> |
| <b>Total net assets</b>                               |              |                 | <u><b>5,961</b></u> |
| <b>Charity funds</b>                                  | 9            |                 |                     |
| Unrestricted funds                                    | 10           |                 | 2,820               |
| Restricted funds                                      | 11           |                 | <u>3,141</u>        |
| <b>Total funds</b>                                    |              |                 | <u><b>5,961</b></u> |

The Balance Sheet continues on the following page.

The notes on pages 10 to 14 form an integral part of these financial statements

**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006  
for the period ended 30 April 2025**

In approving these financial statements as trustees of the Charity we have taken the decision to dispense with an independent examination for this period.

The financial statements were approved by the board on 16<sup>th</sup> October 2025 and signed on its behalf by

*Gregory Fairley*

Gregory Fairley  
**Chair of Trustees**



**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

**Statement of Cash Flows  
For the period ended 30 April 2025**

|   | <b>2025<br/>£</b>   |
|---|---------------------|
| <b>Cash flows from operating activities</b>             |                     |
| Net cash used in operating activities                   | <u>3,101</u>        |
| <b>Cash flows from investing activities</b>             |                     |
| Purchase of tangible fixed assets                       | <u>(698)</u>        |
| <b>Cash flows from financing activities</b>             |                     |
| Net cash provided by financing activities               | <u>0</u>            |
| <b>Change in cash and cash equivalents in the year</b>  | <b>2,403</b>        |
| Cash and cash equivalents at the beginning of the year  | <u>0</u>            |
| <b>Cash and cash equivalents at the end of the year</b> | <b><u>2,403</u></b> |

The notes on pages 10 to 14 form an integral part of these financial statements

**Community Trees Milton Keynes  
(A Charitable Incorporated Organisation)**

**Notes to the financial statements  
for the period ended 30 April 2025**

**1. General information**

Community Trees Milton Keynes is a Charitable Incorporated Organisation and a public benefit entity registered in England & Wales. The address is 69 Hexham Gardens, Bletchley, Milton Keynes, MK3 5EU.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in British Pound Sterling (£) which is the functional and presentational currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the financial statements, the trustees have reasonable expectation that the Charity has adequate resources to continue in its operational existence for the foreseeable future.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **3. Accounting policies (continued)**

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. When it is probable that the income will flow to the charity and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of specific performance by the association, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

#### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Expenditure comprises those costs incurred by the association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Fixed Assets**

Fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation. The cost of fixed assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Tools & Equipment - 25% straight line

#### **Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognized in income or expenditure.

### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

| 4. Voluntary income | Unrestricted funds | Restricted funds | Current year Total | Prior year Total |
|---------------------|--------------------|------------------|--------------------|------------------|
|                     | £                  | £                | £                  | £                |
| Donations           | 4,000              | 3,327            | 7,327              |                  |
| Grants              | 0                  | 5,081            | 5,081              |                  |
|                     |                    |                  |                    |                  |
|                     | 4,000              | 8,408            | 12,408             |                  |

### 5. Employees

#### Employment costs

2025

No salaries or wages have been paid to employees, including the trustees, during the year.

Nil

#### Number of employees

2025

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

Nil

### 6. Fixed assets – tools & equipment

|                            | Unrestricted funds | Restricted funds | Total |
|----------------------------|--------------------|------------------|-------|
|                            | £                  | £                | £     |
| <b>Cost</b>                |                    |                  |       |
| At 1 May 2024              | 0                  | 0                | 0     |
| Additions in the period    | 722                | 0                | 722   |
| Disposals in the period    |                    | 0                | 0     |
|                            |                    |                  |       |
| <b>As at 30 April 2025</b> | 722                | 0                | 722   |

|                            | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£ |
|----------------------------|----------------------------|--------------------------|------------|
| <b>Depreciation</b>        |                            |                          |            |
| At 1 May 2024              | 0                          | 0                        | 0          |
| Charge in the period       | 181                        | 0                        | 181        |
| Disposals in the period    | 0                          | 0                        | 0          |
|                            | <hr/>                      | <hr/>                    | <hr/>      |
| <b>As at 30 April 2025</b> | 181                        | 0                        | 181        |
|                            | <hr/>                      | <hr/>                    | <hr/>      |
|                            | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£ |
| <b>Net book value</b>      |                            |                          |            |
| At 30 April 2025           | 541                        | 0                        | 541        |
|                            | <hr/>                      | <hr/>                    | <hr/>      |
| At 30 April 2024           | 0                          | 0                        | 0          |
|                            | <hr/>                      | <hr/>                    | <hr/>      |

|                             | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Current<br>year<br>Total<br>£ | Prior<br>year<br>Total<br>£ |
|-----------------------------|----------------------------|--------------------------|-------------------------------|-----------------------------|
| <b>7. Prepaid expenses</b>  |                            |                          |                               |                             |
| Prepaid indemnity insurance | 73                         | 0                        | 73                            |                             |
|                             | <hr/>                      | <hr/>                    | <hr/>                         | <hr/>                       |
| <b>8. Debtors</b>           |                            |                          |                               |                             |
| Grant Income receivable     | 0                          | 2,860                    | 2,860                         |                             |
|                             | <hr/>                      | <hr/>                    | <hr/>                         | <hr/>                       |

**9. Analysis of net assets between funds**

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Current<br>year<br>Total<br>£ | Prior<br>year<br>Total<br>£ |
|---|----------------------------|--------------------------|-------------------------------|-----------------------------|
| Fund balances at 30 April 2025 as represented by: |                            |                          |                               |                             |
| Fixed assets                                      | 541                        | 0                        | 541                           |                             |
| Current assets                                    | 2,279                      | 3,141                    | 5,420                         |                             |
| Current liabilities                               |                            |                          |                               |                             |
|   | <hr/> 2,820 <hr/>          | <hr/> 3,141 <hr/>        | <hr/> 5,961 <hr/>             |                             |

**10. Unrestricted funds**

|                     |       |
|---------------------|-------|
|                     | £     |
| As at 1 May 2024    | 0     |
| Incoming resources  | 4,000 |
| Outgoing resources  | (180) |
|                     | <hr/> |
| As at 30 April 2025 | 3,820 |

**11. Restricted funds**

|                     |         |
|---------------------|---------|
|                     | £       |
| As at 1 May 2024    | 0       |
| Incoming resources  | 8,408   |
| Outgoing resources  | (6,267) |
|                     | <hr/>   |
| As at 30 April 2025 | 2,141   |

**12. Related party transactions**

|                 | Donations<br>received<br>2025<br>£ | Donations<br>received<br>Prior year<br>£ | Reimbursed<br>expenses<br>2025<br>£ | Reimbursed<br>expenses<br>Prior year<br>£ |
|-----------------|------------------------------------|--|-------------------------------------|---|
| Gregory Fairley | 790                                |  |                                     |   |
|                 | <hr/>                              | <hr/>                                    | <hr/>                               | <hr/>                                     |

During the period Gregory Fairley provided £1,000 to the Charity to cover working capital. That amount was repaid in full and without interest prior to the end of the period.

**13. Post Balance Sheet events**

On 23 June 2025 the trustees incorporated CTMK Trading Limited as a wholly owned subsidiary of the charity.