

Company number: 1459056
Charity number: 279000

The Tree Council

Report and financial statements
For the year ended 31 March 2025



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For the year ended 31 March 2025

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The Tree Council

Reference and administrative information

For the year ended 31 March 2025

Company number 1459056
Country of incorporation United Kingdom

Charity number 279000
Country of registration England & Wales

Registered office and operational address 14 Dock Offices
Surrey Quays Road
LONDON
SE16 2XU

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

| | |
|-----------------|-----------|
| Joel Cadbury | Chair |
| Andrew Fenwick | Treasurer |
| Tariq Ahmed | |
| Anna Goulandris | |
| Eliza Newport | |

Key management personnel Sara Lom Chief Executive & Company Secretary
Clare Bowen Director of Programmes, Partnerships & Communications
Niloufer Limki Director of Finance
Jon Stokes Director of Trees, Science & Research

Bankers NatWest Bank Ltd
London Bridge Branch
PO Box 35, 10 Southwark Street
London SE1 1TJ

Solicitors Macfarlanes LLP
20 Cursitor Street
London EC4A 1LT

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

The Trustees present their report and the audited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The Tree Council was established in 1973 when Dutch elm disease swept across the land and urgent action was required to restore precious British treescapes. In response to the loss of millions of elms, The Tree Council, a national charity, brought everyone together to plant and care for trees across the UK.

Today, more than 50 years on, The Tree Council continues to bring people together with a shared mission to care for trees, hedgerows and our planet's future. We inspire and empower organisations, government, communities and individuals, providing knowledge and tools to create positive, lasting change at a national and local level.

Our work has never been more important than it is now, as we face a global climate crisis. We and our volunteers and partners are playing a key role in helping shape policy, find practical solutions, raise awareness, and deliver tree planting and tree care to benefit communities and help achieve the government target of carbon net zero by 2050.

We focus our work on wider treescapes rather than forests – working with partners to protect and establish copses and spinneys, hedgerows and orchards, parkland and wood pasture trees, as well as life-enhancing street trees, urban avenues, community tree nurseries, and city playground plantations.

Our strapline, **'Working Together for the Love of Trees'** emphasises the thread of collaboration that runs through our history. It is the truth most often echoed back to us by our partners and stakeholders, that we bring people together for the benefit of trees. It reflects our desire for partnership and our quest for practical solutions. It expresses our deep-rooted, emotional response to trees. These two things, collaboration to find practical solutions and a love for trees, combined with good care and a great sense of fun, summarise our team and its core values today.

We are supported in our work by thousands of amazing volunteer Tree Wardens, plus a growing force of Young Ambassadors and Young Tree Champions in schools across the UK.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set. In shaping our objectives for the year and planning our activities, the Trustees have also considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Summary: Achievements & Performance

The work of The Tree Council spans the UK and has three branches – Community Action, Young Learning, and Practical Science & Research. Partnership working underpins everything we do and reflects our role as a membership organisation bringing together a diverse range of public, not-for-profit and private bodies united by their concern for trees.

In 2024/25, the charity has seen renewal, growth and achievement in all branches of our work.



The Tree Council is entirely self-funding with income generated through grants and gifts from major donors, charitable trusts, corporate partnership, membership fees and legacy giving, with some government contracts.

Total income has grown from £446,202 in 2018/19 to £2,756,571 in 2024/25.

Total income for 24/25 was £2,756,571 (compared to £2,152,669 for the previous year) and total expenditure was £2,374,411 (compared to £2,342,055 last year).

During the year, we received a donation of £104,245 to support the expansion of our Tree Warden network, and £192,285 from the National Lottery Heritage Fund for the promotion of trees and hedgerows. We also entered into new initiatives with the Greater London Authority and National Highways for tree planting during the year.

Unrestricted reserves at the end of the financial year were £1,190,487 (including £267,896 of designated funds) and restricted reserves were £324,280. Total reserves were £1,514,767.

Highlights of the Year include:

- In 2024/25, with the help of thousands of enthusiastic volunteers and thanks to the generosity of our wonderful supporters, The Tree Council has enabled the planting of more than 282,456 trees (including c32 kms of hedgerows) with more than 685 communities, throughout the length and breadth of the UK.
- Orchards for Schools planted 1,060 fruit trees and 2.6kms of fruiting hedgerow (13,300 whips) in 220 schools across England, Wales, Scotland and Northern Ireland, supporting invertebrates and bringing new skills and future healthy food for pupils.
- Young Tree Champions programme, supported by M&G plc, engaged young people and their teachers with nature at 318 schools, alongside a new London-focused programme, targeting vulnerable pupils in 35 schools, in partnership with the Greater London Authority.
- Four new and thriving volunteer Tree Warden networks established (Blackpool, Clyde Climate Forest, Mid-Devon and Southend on Sea).
- Work with 50+ tree sector organisations to develop and deliver recommendations to Defra for the future protection and support of Important Trees.
- Winning the 2024 Construction Industry 'Big Biodiversity Challenge Award for Community Engagement' in partnership with Network Rail.

Community Tree Planting: The Tree Warden Scheme

The Tree Warden Scheme was launched in 1990 in the aftermath of the Great Storm of 1987. It is a national initiative which supports local authorities and independent networks to promote, conserve and care for trees, bringing health and wellbeing and new skills to individuals, and an improved environment in their communities.

Tree Warden volunteers gather information about local trees, engage and help with local issues and organise and take part in tree-related activities, such as seed growing, tree and hedgerow planting, tree care, and providing alerts to pests and diseases. Their role promoting, protecting, planting and celebrating trees is vital to help tackle climate change, meet national planting targets, increase biodiversity, and enhance the nation's health and wellbeing.

Thousands of volunteer Tree Wardens across the country work within local networks which, with our help and support, are set up and managed by public and civil society organisations such as local authorities, parish councils and voluntary groups.

The Tree Council is enormously grateful to the Tree Wardens for their support. They are capable, committed and inspirational and participate in activities as our representatives, for example, gathering field data, planting and caring for trees, and disseminating information.

This year, Tree Wardens played a key role in 'Tree Health Walks', a citizen science research programme funded by Defra, in partnership with Forest Research and Observatree. The research engages different volunteer groups to explore their motivations for recording and sharing tree health data and will help shape future volunteer recording of tree health and pests and diseases.

Overall, we are pleased to see the growth in interest from volunteers across the country, including four newly established Networks (Blackpool, Clyde Climate Forest, Mid-Devon and Southend on Sea). This growth has been enabled with the generous support of an anonymous donor, plus the 29th May 1961 Charitable Trust and the Northwick Trust, helping us establish and offer training to new networks.

Community Tree Planting: National Tree Week 2024

The Tree Council's year has five focal points: Seed Gathering Season (autumn), National Tree Week (end of November), Trees Love Care (March/April), National Hedgerow Week (springtime), and Walk in the Woods (May). The highlight and primary focus of activity is National Tree Week. Launched by The Tree Council in 1975, this is the annual event that brings everyone together to celebrate trees and mark the start of the winter tree planting season.

Highlights of the 2024 National Tree Week included:

- Campaign with 200+ libraries nationwide who created tree-themed displays and activities
- Pro bono advertising campaign across 18 major Network Rail stations featuring designs kindly created by MCSaatchi. The campaign generated 55million impressions
- National story-writing competition in partnership with The Week Junior: Science & Nature

Community Tree Planting: *Life on the Hedge* Programme

Hedgerows are a vulnerable and declining part of our heritage, with an estimated 50% loss since WW2, leaving huge gaps in the ecological, environmental, educational and social map of our country. It is vital we safeguard and improve their future.

This year was the final year of our £500,000, three-year partnership programme '*Life on the Hedge*', funded by Defra's Trees Call to Action Fund*. It aimed to raise awareness of the value of urban and rural hedges and to encourage different audiences to help establish bigger, healthier, better-connected hedgerows.

The Tree Council was lead partner guiding the delivery of the programme, which helped build capacity in three smaller charities (National Hedgelaying Society, Another Way and YoungWilders). It also helped increase heritage hedge skills with training for 25 volunteer networks; inspired hundreds of students attending 'Discovery Days' to consider green careers; and encouraged 23 schools to create community tree nurseries in their grounds.

**The Trees Call to Action Fund was funded by Defra and was delivered by The National Lottery Heritage Fund in partnership with Natural England and the Environment Agency.*

Community Tree Planting: Network Rail

For the past four years, we have worked with Network Rail on community planting programmes.

By March 2025, the combined programmes had established more than 393,200 trees, with 205 community partners, who contributed more than 1,250 volunteer hours, on sites ranging from Glasgow, to Oswestry, to Plymouth.

The schemes have brought a wide variety of environmental and social benefits, including flood attenuation, ancient woodland restoration, habitat conservation and connectivity, urban improvements, and climate change and air pollution mitigation. In September 2024, the programme won the CIRIA 'Big Biodiversity Challenge Award for Community Engagement'.

Community Tree Planting – Scottish Power Energy Networks

In July 2024, we launched a new partnership with SP Energy Networks (SPEN) to deliver a four-year tree planting programme, working with local communities to plant trees across central and southern Scotland, with a specific focus in areas such as parks, schools, and community spaces.

Community Tree Planting – National Highways

In August 2024, we began a new partnership with National Highways supporting their 3 Million Trees project. We are helping National Highways gift the trees to places where they can have the most impact. The trees are being grown at Greenwood Plants, Arundel and are from British sourced seed and are 100% peat free.

Community Tree Planting: Branching Out Grants Programme

The Tree Council's 'Branching Out' grants programme supports smaller planting projects, establishing hedges, street trees, copses and orchards to create greener and healthier local communities, in city and rural locations, for the benefit of the public.

The grants require the involvement of young people and, through the programme, thousands of children have engaged with nature. They have learnt how to plant and care for trees; increased their knowledge of maths and science; discovered the joy of preparing and eating home-grown produce; and seen the benefits of working together as a team.

Equally importantly, the programme instils an understanding of how important trees are for the future of our planet and our wellbeing, nurturing the next generation of active environmentalists. In 2024/25, our Branching Out grants supported 90 small planting schemes with funds from our Tree Partners and Animal Friends partnerships. Circa 20,660 trees and hedge whips were planted with help from young people, usually under the age of 16, in schools and community spaces

across the UK. The children were helped by their parents, teachers, the community and The Tree Council's volunteer Tree Wardens.

Young Learning: National Schools Programme

Learning has been a thread running through The Tree Council's work for decades, whether it be skill-sharing with volunteer Tree Wardens, the learning acquired through citizen science, or the knowledge gained by young people benefiting from the charity's community planting grants.

Our learning programme has become more formal and strategic following the receipt of funds from the Daily Mail 'Be a Tree Angel' campaign in 2019 and from M&G plc, our Principal Education Partner since 2020. Since then, our National Schools Programme has continued to thrive and grow, focusing on work with some of the most diverse and deprived communities across the UK (majority 40%+ free school meals).

We have identified four issues that negatively impact children, young people and nature in schools:

1. Growing social anxiety and other related mental health concerns associated with the climate and biodiversity crises (eco-anxiety) and the global pandemic.
2. Gap in understanding the value and role of trees in addressing the crises and in particular a lack of technical horticulture knowledge and skills that could lead to green careers.
3. Inequality that is prevalent in society with regards to children and young people having a voice and opportunity to influence positive change.
4. Nature-poor school grounds and access to nature for the purposes of learning, health and wellbeing.

The schools' team, with support from six part-time regional leads and the wider Tree Council team, aims to tackle these issues and is responsible for the three continuing elements of the programme: 'Orchards for Schools' 'Young Tree Champions' and 'Young Tree Champion Ambassadors', plus a new London-focused element in partnership with the GLA.

Highlights of 2024/25 include:

Orchards for Schools planted 1,060 fruit trees and 2.6kms of fruiting hedgerow (13,300 whips) in 220 schools across England, Wales, Scotland and Northern Ireland. The schools received a package of teacher training and curriculum-linked resources to support them in planning and learning to care for their trees and share their experiences.

Young Tree Champions (YTC) continued to be supported across the UK by generous funding from M&G plc, working in partnership with Speakers Trust and other organisations including Eco-Schools, Forest Schools Association, RHS and many more national charities.

Each of the 318 Young Tree Champion schools has benefited from a combination of free trees, a tech kit and access to an online hub to network and share activities, as well as a comprehensive package of teacher training, support and resources. Pupils also take part in public speaking

workshops to build their confidence and help them find their voice and become ambassadors for trees and nature. In 2024/25, the 318 schools who took up the tree offer planted 1,545 trees and just under 4.8kms of hedgerow (24,240 whips).

Young Tree Champion Senior Ambassadors (15–26 years old) – Eight young Ambassadors bring new views and impetus from a variety of backgrounds including musicians, artists, poets, marine scientists and horticulture students. Following training, their role is to inspire young people to become a #ForceForNature and to help create, plan and deliver the Force for Nature Festival.

School Ambassadors (7–14 years old) – Thanks to funding from WFH Foundation, 150 pupils from schools across the UK became powerful 'Forces for Nature', speaking up for trees and encouraging their fellow pupils to connect with the natural world.

Force for Nature Festival – In June 2024, the academic year culminated in a national Force for Nature Festival at St Fagans National Museum of History in Cardiff bringing together students from across the UK to celebrate the fabulous achievements of the Young Tree Champions Schools.

Big Bang Science Fair – Team Tree Council engaged thousands of young people at the Big Bang Young Scientists & Engineers Fair over four days in June 2024, giving attendees the opportunity to engage with trees in new and unexpected ways through Plant Wave technology.

'Discovery Day' Green Careers – The Tree Council supported a green careers day for 150 horticulture trainees and apprentices with the Royal Parks Guild at the Royal Botanic Gardens Kew.

Greater London Authority YTC London – This year, 35 schools took part in a new programme targeting Alternative Provision and Special Needs schools and Pupil Referral Units in London, transforming inner city school grounds and enriching the lives of young people and their teachers.

Practical Science & Research:

The Tree Council began as an informal coalition of tree organisations and our model of collaboration with the public, private and third sector helps develop tree and hedgerow policy with a strong, trusted and unified voice.

In our role as a convenor for the sector, The Tree Council chairs or serves on more than a dozen, national, high-level, policy, practice and advisory boards to governments in the UK nations on the topics of tree health/disease, tree safety, habitats, biodiversity and climate change. In these fora, we represent the views of our charity member organisations, local authorities and volunteer Tree Warden networks, enhancing the operating environment and highlighting issues of concern.

Practical Science & Research: Ash Dieback / Oak Processionary Moth

The Tree Council partners with Defra, Fera Science, Forest Research, Network Rail and leading universities on a variety of research programmes that help shape national policy and best practice.

We aim to increase knowledge and apply science to help establish varied and biodiverse treescapes across Britain, which will be resilient to climate change, pests and diseases.

This year, our research has continued to support government and local authorities in England and Scotland as they tackle threats from Ash Dieback and Oak Processionary Moth.

Practical Science & Research: Shared Outcomes

This research project with Defra and Natural England aims to establish new techniques to grow 'Trees outside Woodlands' and is funded through Treasury's 'Shared Outcomes Fund'. The project's vision is to develop new ways of expanding bio-secure tree cover at reduced costs, to meet increased UK tree planting ambitions and reverse trends in tree losses.

The Tree Council is co-ordinating and sharing the findings of five pilot schemes with local authority partners looking at: urban tree establishment, agro-forestry and orchards, community tree nurseries, hedgerow tree management, and subsidised planting.

Practical Science & Research: UK Treescapes and Connected Treescapes

We are a core part of the 'Connected Treescapes' project funded under the UK Treescapes programme. This three-year research project with the Universities of York, Derby, Strathclyde, Newcastle, Edinburgh and the James Hutton Institute finished in March 2025. It aimed to understand how we can expand treescapes in a way that is resilient and encourages connection between people and trees. The Tree Council produced a toolkit to help land managers navigate decision-making around tree planting, identifying risks and benefits.

Practical Science & Research: Hedgelink

Hedges are Britain's most widespread Priority Habitat – providing connectivity and homes to more than 130 national priority species. They have a high biodiversity and carbon storage value, as well as helping improve air quality in cities.

The Tree Council is Chair of Hedgelink, the partnership that brings everyone interested in hedgerows together, to share knowledge and ideas, to encourage and inspire, and to work with farmers and other land managers to conserve and enhance our hedgerow heritage.

The partnership comprises nearly 30 organisations including, People's Trust for Endangered Species, Farming & Wildlife Advisory Group, Campaign to Protect Rural England, Defra, Woodland Trust, National Farmers Union, and the Centre for Ecology and Hydrology.

This year, in addition to grant giving for hedgerows and hedgerow trees through our community programme, we have worked with partners to develop joint responses to consultations.

Our 'Life on the Hedge' programme finished in March 2025, however hedgerows will remain an important component of The Tree Council's work going forward and we are seeking a new funding partnership.

Practical Science & Research: PhD Programmes

The Tree Council currently supports three PhD researchers on topics relevant to The Tree Council's broader aims. As part of the programme, two of the students have a three-month placement with The Tree Council, becoming members of our team and contributing to wider programmes.

- In partnership with the University of Oxford and Oxford Botanic Gardens, one student is investigating the impact of mistletoe on trees. Our new citizen science app 'MistleGo', launched in winter 2023, has to date received 2,895 mistletoe recordings.
- We are working with a student at Newcastle University and Fera Science to explore the carbon and biodiversity value of agroforestry – crucial to getting more trees on farms.
- Finally, with the UK Centre for Ecology and Hydrology and the University of Reading, we are supporting a student focused on hedgerow expansion; this complements our hedgerow programme and our role as chair of Hedgelink.

Practical Science & Research: Tree Survival

It is common for young trees to be monitored in some form in the first few years after planting, but often the only information collected is a survival rate – the proportion of trees that are still alive. Little information is gathered about the health of the trees or about possible factors that might be having a positive or negative impact on a new planting site. Even less information is shared between organisations.

We are working closely with leading scientists at Fera Science and Forest Research on tree survival research. We hope this research, leading to improved data and monitoring, will in the future:

- Highlight significant or common factors that influence tree planting success
- Give us robust evidence to inform all aspects of planting and establishment
- Help us track impacts of climate change and pests/diseases on young trees
- Enhance individual, organisational and sector-wide knowledge about establishment

In 24/25 we carried out a small field trial of a new Tree Establishment Tracker App, with the aim of understanding whether the app is fit for purpose and to collect data from 30–40 sites: The trial included around 30 organisations (including voluntary groups, contractors, charities and councils) that collected data from 36 sites across the UK.

In total 1,254 trees were assessed using the app, which involves scoring trees on a scale of 1–4, with 1 being 'Excellent' and 4 being 'Dead or Missing', while also recording any visible signs or indicators that could contribute to poor tree health, such as damage by pests or vandalism. The trial included a wide range of tree species and we were able to use this small dataset to test the types of analysis, modelling and data presentation that we could do in future.

We carried out a feedback survey, interviews and focus groups and will use the findings to develop an improved version of the app going into 2025/26.

Practical Science & Research: Protecting Important Trees

Following the loss of the Sycamore Gap tree, Defra commissioned The Tree Council to review current protections and potential financial support for trees of social, cultural and environmental importance.

In April 2024, delegates representing 31 organisations attended a workshop to review the legal protections and financial incentives to safeguard important trees outside woodlands. The Tree Council submitted a series of recommendations for future policy development to Defra early in 2025 and will continue to pursue these over the coming year.

Practical Science & Research: Defra Trees Outside Woodlands Future Fund

This year, The Tree Council brought the tree sector together to review the current funding landscape for Trees Outside Woods and identify opportunities for significant improvements and greater efficiency. The project reviewed former grant schemes for planting, drawing on four years' learning from the Nature for Climate Fund programme. The research resulted in a final proposal for a consolidated fund based on input from multiple sector stakeholders. The proposed new scheme could plant more trees at a lower cost per tree, increasing benefits for people and nature, and has been delivered to Defra for consideration as part of the Comprehensive Spending Review.

Looking forward to 2025/26 & beyond

Community Tree Planting:

- In 2025/26, we will continue to work with the Tree Warden networks to support and develop the Tree Warden Scheme, offering further training to volunteers
- We will launch a programme to help establish 20 school and community group tree nurseries in England by July 2026
- We will develop our community planting partnerships with Network Rail, National Highways and Scottish Power Energy Networks

Young Learning:

- We will continue to develop our reach, engaging particularly with Alternative Provision and Special Needs schools and Pupil Referral Units in areas of deprivation and low canopy cover
- We will extend our work with libraries across the UK to engage new audiences with trees and nature and highlight The Tree Council's work
- We will broaden the base of our funding support for the National Schools Programme, securing new partners for 2025–2028

Practical Science & Research:

- We will continue to develop the citizen science 'Tree Health Walks' programme
- We will develop our tree survival research programme with Defra, trialling our new app on a wider basis to help identify the causes of young tree death and finalise a protocol for recording survival that can be used by everyone
- We will pursue the Important Tree recommendations with the aim of securing greater legal protection and financial support for heritage trees and trees of significance
- We will continue action research into Hawthorn Fireblight, Canker Stain of Plane and the social and cultural value of trees

Fundraising:

- Now that the 'Life on the Hedge' lottery programme has finished we will seek long-term support for a new hedgerow programme to help safeguard these precious habitats
- We will continue to grow our Tree Partners programme, consolidating volunteer day opportunities for our corporate partners
- We will renew our NGO Equivalency Determination in addition to our Fundraising Regulator certification enabling us to continue receiving gifts tax efficiently from the USA and to show our commitment to excellent fundraising practice in the UK

Management:

- We will regularly review our Finance function to ensure that it continues to be managed securely and is well-resourced as the charity grows
- We will review the charity's succession planning for Trustees and Executive Team to ensure future continuity of expertise
- We will explore the opportunities, risks and environmental impacts associated with Artificial Intelligence and incorporate into our working life as appropriate

Beneficiaries of our services

The beneficiaries of our services include: our volunteers and members; pupils and teachers participating in our National Schools Programme; communities and landowners receiving grant-funding to establish trees; local authorities supported to help tackle tree pests and diseases and plan future tree strategies; our coalition of conservation charities whom we bring together to comment on consultations and address tree-related challenges; and the UK general public who receive the important social benefits of our tree, hedgerow and orchard planting. In addition, our work helps conserve wildlife and habitats, improves biodiversity and contributes to tackling climate change and safeguarding the future health of our planet. All these are covered in greater detail in the achievements and performance section above.

Financial review

The Tree Council is entirely self-funding with income generated through grants and gifts from major donors, charitable trusts, corporate partnership, membership fees and legacy giving. In

2024/25, the charity's total income for the year was £2,756,571 (compared to £2,152,669 for the previous year) and total expenditure was £2,374,411 (compared to £2,342,055 last year).

During the year, 'Trees Call to Action Fund' one of our major projects funded by the National Lottery Heritage Fund came to an end. We collaborated on a new 3M Tree Planting initiative with National Highways during the year. We increased our unrestricted income by £896,100, and distributed grants of £753,967 during the year, £290,750 of which are small community grants. Our year end bank and cash balance has improved, at £1,603,836.

Unrestricted reserves at the end of the financial year were £922,591, an additional £267,896 reserves were designated and restricted reserves (mainly tree planting funds) were £324,280. Total reserves were £1,514,767.

Reserves policy and going concern

It is the policy of the Tree Council to maintain unrestricted funds at a level which equates to between six to twelve months of core costs, with a minimum of six months core costs to allow The Tree Council to help mitigate any unexpected changes through the year, especially given the current economic climate. The budgeted core costs for 2025/26 are £1,252,857 and so unrestricted reserves at £922,591 are equivalent to 8.8 months of core costs.

The Trustees continue to keep the risks facing The Tree Council under close review and ensure that costs are carefully controlled. The Trustees continue to keep all the reserves in the form of interest-earning bank accounts and deposits.

The Trustees, as part of their continuous risk assessment, monitor changes in the economy, plus any ongoing impacts of government policy, flexible working and the charity's normal activities.

The Tree Council has generated many new grants and contracts over the past two years and is confident of its ability to operate as a going concern.

Risk Assessment

The Board maintains a risk assessment system which is based on a numerical assessment of risk, with an accompanying management commentary. Trustees consider these reports regularly both for the organisation as a whole and for major projects. The aim is to highlight and measure potential risks to the success of an activity or process, assess the impact, and put in place appropriate management action. The system encompasses all areas of our activities, although the continuing increased projects and programmes with corporate partners marks this area out for ongoing development.

Risks are reviewed in depth under six headings: financial, operational, regulatory, reputational, strategic and external. Our top three key risks identified and their mitigation are:

- Unrestricted reserves falling below the recommended level approved by Trustees (a band equivalent to 6–12 months of core operating costs). The Finance Committee monitors unrestricted reserves levels quarterly and if the level falls below 6 months, the Chairman, Treasurer and CEO keep income/expenditure under monthly review. We stay in close touch with principal funding partners and begin grant renewal or tender processes in good time to allow alternative funding to be found if necessary. With our supporters' approval, we build a contribution towards core costs into major projects.
- Team retention and succession planning have become ever more important with the move to flexible working, a rapidly changing employment market and The Tree Council's growing programme of activities. We work hard to maintain a strong and positive team ethic and to motivate, support, develop and reward the team, recognising achievements and delivering appraisals in a constructive context. We have brought more employees into the team with formal arboricultural and scientific qualifications to ensure adequate cover.
- The Board and executive team have reviewed the major cybersecurity risks to which the charity is exposed and systems are in place to mitigate those risks.

Fundraising

The charity's target is to reach £4m sustainable annual income by 2028 (£2.7m achieved in 2024/25) of which c25% to be unrestricted. This will enable us to continue developing ambitious programmes for public benefit in our three key areas of work: Community Action, Young Learning, and Practical Science & Research.

We are incredibly grateful to our partners for their support, which has included funding for core costs on projects and programmes, as well as activities such as comms and marketing. Grants from M&G plc, National Lottery Heritage Fund, Network Rail, The Northwick Trust and The Golden Bottle Trust have been greatly appreciated to help us invest in the future successful growth of the charity. These funds have enabled us to achieve significant public benefit with little additional fundraising expenditure.

The current fundraising approach focuses on a mix of corporate partnerships, research applications and philanthropic fundraising. Our fundraising does not include direct marketing or telephone campaigns and we remain mindful at all times of the need to safeguard vulnerable people. The Tree Council does not use professional fundraisers or agencies and received no complaints in this financial year.

Structure, governance and management

The organisation is a charitable company limited by guarantee, formally incorporated on 5 December 1979 and registered as a charity on 17 December 1979.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Trustees' annual report

For the year ended 31 March 2025

All Trustees give their time voluntarily and receive no benefits from the charity. The Trustees have not claimed any expenses.

The members of the Board of Trustees meet regularly to review its affairs, review the charity's aims, objectives and activities, as well as report on the benefits for the public good. The Board has a Finance Committee, chaired by the Treasurer, to oversee the charity's financial affairs, to report to the Board and make recommendations as appropriate at each meeting.

The Chief Executive, Sara Lom, together with the Senior Team comprising the Director of Trees, Science & Research, the Director of Programmes, Partnerships & Communications and the Director of Finance manage the day-to-day administration of the charity.

The Tree Council's pension scheme is professionally managed by Royal London.

I would like to thank my fellow Trustees for their wonderful commitment and shared expertise. Huge thanks too to the executive team, who all juggle daily deadlines and a wide range of national programmes and projects – always with enthusiasm, professionalism and smiles on their faces.

Appointment of Trustees

The Tree Council subscribes to the seven principles of the Nolan Rules in appointing trustees. These are: selflessness, integrity, objectivity, accountability, openness, honesty and leadership. In addition, the Tree Council looks for the following qualities, skills and experience:

- An appreciation of the importance of trees and the environment
- A willingness to make the time commitment to attend Board meetings, strategic review meetings and other related meetings and activities, including familiarisation with the work of the Council
- An ability to think strategically, formulate direction for the organisation and support management
- An ability to contribute to board discussions, seek advice, exercise sound judgement and contribute to good governance
- A willingness to use their networks on behalf of The Tree Council, in advocacy, fundraising (including pro bono contributions), public affairs and communications

The number of Trustees is required to be no less than three, with no maximum number. One third of Trustees retire at each annual meeting and are eligible for reappointment, subject to the provision in the Articles that Trustees shall normally serve for no more than six years.

The Board is responsible for ensuring that an appropriate succession strategy is adopted for the replacement of Trustees. The Chair and Chief Executive take responsibility for informing the Board when new Trustees need to be appointed.

To identify Trustees, when a vacancy is about to occur, the Chair and Chief Executive review the balance of skills, attributes and experience on the current Board relative to the future needs of the organisation. Trustees are appointed to ensure the positive evolution of the charity.

Prior to appointment, new Trustees meet formally with at least two current Trustees and usually attend at least one Board Meeting as an observer.

Induction for new Trustees is carried out by the Chief Executive and includes familiarisation with people, activities and events over several months.

Remuneration policy for key management personnel

The Tree Council's Remunerations Committee, chaired by the Treasurer, comprises three appropriately experienced Trustees, reviews the remuneration of all employees, based on market data and performance.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Tree Council for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

The Tree Council

Trustees' annual report

For the year ended 31 March 2025

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 10 (2024: 14). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The Trustees' annual report has been approved by the Trustees on 19 November 2025 and signed on their behalf by

Joel Cadbury
Chairman

Andrew Fenwick
Treasurer

Independent auditor's report

To the members of

The Tree Council

Opinion

We have audited the financial statements of The Tree Council (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Tree Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

Independent auditor's report

To the members of

The Tree Council

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report

To the members of

The Tree Council

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date: 15 December 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor,

110 Golden Lane, LONDON, EC1Y 0TG

The Tree Council

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

| | Note | Unrestricted £ | Restricted £ | 2025 Total £ | Unrestricted £ | Restricted £ | 2024 Total £ |
|------------------------------------|------|-------------------|------------------|--------------------|-------------------|------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 2 | 186,567 | 18,765 | 205,332 | 103,751 | 12,377 | 116,128 |
| Charitable activities | | | | | | | |
| Tree and hedge planting | | 915,100 | 512,854 | 1,427,954 | 105,296 | 964,923 | 1,070,219 |
| Science and Research | | 648,343 | – | 648,343 | 664,977 | – | 664,977 |
| Education and community engagement | 3 | 16,167 | 418,034 | 434,201 | – | 276,765 | 276,765 |
| Investments | 4 | 25,315 | – | 25,315 | 18,772 | – | 18,772 |
| Other | | 3,212 | 12,214 | 15,426 | 5,808 | – | 5,808 |
| Total income | | 1,794,704 | 961,866 | 2,756,571 | 898,604 | 1,254,065 | 2,152,669 |
| Expenditure on: | | | | | | | |
| Raising funds | 5 | 102,129 | – | 102,129 | 87,929 | 44,383 | 132,312 |
| Charitable activities | | | | | | | |
| Tree and hedge planting | 5 | 633,797 | 725,397 | 1,359,194 | 250,222 | 1,113,636 | 1,363,858 |
| Science and Research | 5 | 528,906 | – | 528,906 | 404,192 | – | 404,192 |
| Education and community engagement | 5 | 13,784 | 370,398 | 384,182 | 72,000 | 369,693 | 441,693 |
| Total expenditure | | 1,278,616 | 1,095,795 | 2,374,411 | 814,343 | 1,527,712 | 2,342,055 |
| Net income / (expenditure) | | 516,088 | (133,929) | 382,159 | 84,261 | (273,648) | (189,387) |
| Transfer between funds | | – | – | – | – | – | – |
| Net movement in funds | | 516,088 | (133,929) | 382,159 | 84,261 | (273,648) | (189,387) |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 674,399 | 458,209 | 1,132,608 | 590,138 | 731,855 | 1,321,993 |
| Total funds carried forward | | 1,190,487 | 324,280 | 1,514,767 | 674,399 | 458,209 | 1,132,608 |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements."

The Tree Council

Balance sheet

Company no. 01459056

As at 31 March 2025

| | Note | £ | 2025 £ | £ | 2024 £ |
|--|------|-----------------------|--------------------------------|-----------------------|--------------------------------|
| Fixed assets: | | | | | |
| Tangible assets | 12 | | <u>8,377</u> | | <u>10,464</u> |
| | | | 8,377 | | 10,464 |
| Current assets: | | | | | |
| Debtors | 13 | 335,077 | | 268,257 | |
| Short term deposits | | – | | 400,000 | |
| Cash at bank and in hand | | <u>1,603,836</u> | | <u>989,290</u> | |
| | | 1,938,913 | | 1,657,547 | |
| Liabilities: | | | | | |
| Creditors: amounts falling due within one year | 14 | <u>(432,523)</u> | | <u>(535,403)</u> | |
| Net current assets | | | <u>1,506,390</u> | | <u>1,122,144</u> |
| Total assets less current liabilities | | | <u>1,514,767</u> | | <u>1,132,608</u> |
| Total net assets | | | <u><u>1,514,767</u></u> | | <u><u>1,132,608</u></u> |
| The funds of the charity: | 17a | | | | |
| Restricted income funds | | | 324,280 | | 458,209 |
| Unrestricted income funds: | | | | | |
| Designated funds | | 267,896 | | – | |
| General funds | | <u>922,591</u> | | <u>674,399</u> | |
| Total unrestricted funds | | | <u>1,190,487</u> | | <u>674,399</u> |
| Total charity funds | | | <u><u>1,514,767</u></u> | | <u><u>1,132,608</u></u> |

Approved by the trustees on 19 November 2025 and signed on their behalf by:

Joel Cadbury
Chairman

Andrew Fenwick
Treasurer

The Tree Council

Statement of cash flows

For the year ended 31 March 2025

| | Note | 2025 £ | £ | 2024 £ | £ |
|--|------------------|------------------|---|-------------------------------|---------------------|
| Cash flows from operating activities | | | | | |
| Net income/ (expenditure) for the reporting period (as per the statement of financial activities) | | 382,159 | | (189,387) | |
| Depreciation charges | | 8,533 | | 11,300 | |
| (Increase) in debtors | | (66,820) | | (40,320) | |
| (Decrease) in creditors | | (102,880) | | (95,550) | |
| | | | | | |
| Net cash provided by/ (used in) operating activities | | 220,992 | | (313,957) | |
| Cash flows from investing activities: | | | | | |
| Purchase of fixed assets | | (6,446) | | (2,734) | |
| | | | | | |
| Net cash used in investing activities | | (6,446) | | (2,734) | |
| | | | | | |
| Change in cash and cash equivalents in the year | | 214,546 | | (316,691) | |
| Cash and cash equivalents at the beginning of the year | | 1,389,290 | | 1,705,981 | |
| | | | | | |
| Cash and cash equivalents at the end of the year | | 1,603,836 | | 1,389,290 | |
| Analysis of cash and cash equivalents | | | | | |
| | | | | Other non- cash changes | At 31 March 2025 |
| | At 1 April 2024 | Cash flows | | | |
| | £ | £ | | £ | £ |
| Cash at bank and in hand | 989,290 | 214,546 | | 400,000 | 1,603,836 |
| Short term deposits | 400,000 | – | | (400,000) | – |
| | | | | | |
| Total cash and cash equivalents | 1,389,290 | 214,546 | | – | 1,603,836 |

1 Accounting policies

a) Statutory information

The Tree Council is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 14 Dock Offices, Surrey Quays Road, LONDON, SE16 2XU

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees have considered inflation, the uncertain economic climate and their normal activities and confirm that there are no material uncertainties about the charity's ability to continue as a going concern. In particular they have reviewed the future cash flows and commitments and have ascertained that there are sufficient unrestricted reserves and future cash flows to confirm that the charity is a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability for multi-year grant commitments.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of salary time by each activity each year. For this year the percentages are

| | | |
|---|------------------------------------|-----|
| ● | Tree and hedge planting | 49% |
| ● | Education and community activities | 14% |
| ● | Science & Research | 19% |
| ● | Fundraising | 4% |
| ● | Support costs | 12% |
| ● | Governance costs | 2% |

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

| | | |
|---|------------------------------------|-----|
| ● | Tree and hedge planting | 57% |
| ● | Education and community activities | 16% |
| ● | Science & Research | 22% |
| ● | Fundraising | 4% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £700. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Fixtures & Fittings and Office & Computer Equipment are depreciated over 3 years.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting policies (continued)

q) Financial instruments

The charity 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 settlement value

2 Income from donations and legacies

| | Unrestricted £ | Restricted £ | 2025 Total £ | Unrestricted £ | Restricted £ | 2024 Total £ |
|-----------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Donations and legacies | 158,772 | 18,765 | 177,537 | 59,858 | 12,377 | 72,235 |
| Friends of the Tree Council | 13,445 | – | 13,445 | 27,138 | – | 27,138 |
| Subscriptions | 14,350 | – | 14,350 | 16,755 | – | 16,755 |
| | <u>186,567</u> | <u>18,765</u> | <u>205,332</u> | <u>103,751</u> | <u>12,377</u> | <u>116,128</u> |

3 Income from charitable activities

| | Unrestricted £ | Restricted £ | 2025 Total £ | Unrestricted £ | Restricted £ | 2024 Total £ |
|---|-------------------|-----------------|--------------------|-------------------|------------------|--------------------|
| Tree and hedge planting | | | | | | |
| Network Rail Community Planting | – | 240,000 | 240,000 | – | 696,500 | 696,500 |
| Tree planting & Tree management | 890,500 | 6,000 | 896,500 | – | 7,020 | 7,020 |
| Jubilee Partners Fund | – | – | – | 16,500 | 22,000 | 38,500 |
| Tree Partners Fund | 21,200 | 31,300 | 52,500 | 12,000 | 16,000 | 28,000 |
| Animal Friends | 1,000 | 4,000 | 5,000 | 5,000 | 20,000 | 25,000 |
| Queen's Green Canopy | – | – | – | 61,796 | – | 61,796 |
| Northwick Trust | – | – | – | – | 10,000 | 10,000 |
| La Salle | 2,400 | 9,600 | 12,000 | – | – | – |
| Faith in Trees | – | 19,670 | 19,670 | – | – | – |
| Chiltern Railways | – | 10,000 | 10,000 | – | – | – |
| Trees Call to Action Fund | – | 192,285 | 192,285 | 10,000 | 193,403 | 203,403 |
| | <u>915,100</u> | <u>512,854</u> | <u>1,427,954</u> | <u>105,296</u> | <u>964,923</u> | <u>1,070,219</u> |
| Science & Research | 648,343 | – | 648,343 | 664,977 | – | 664,977 |
| Education and community engagement | | | | | | |
| M & G | – | 257,920 | 257,920 | – | 276,177 | 276,177 |
| YTC Ambassadors Programme | – | 45,500 | 45,500 | – | – | – |
| GLA – London YTC Funding | – | 83,111 | 83,111 | – | – | – |
| Education Nature Park Funding | 16,167 | – | 16,167 | – | – | – |
| Orchards for Schools | – | 31,503 | 31,503 | – | 588 | 588 |
| | <u>16,167</u> | <u>418,034</u> | <u>434,201</u> | <u>–</u> | <u>276,765</u> | <u>276,765</u> |
| Total income from charitable | <u>1,579,611</u> | <u>930,888</u> | <u>2,510,498</u> | <u>770,273</u> | <u>1,241,688</u> | <u>2,011,961</u> |

4 Income from investments

| | Unrestricted £ | Restricted £ | 2025 Total £ | Unrestricted £ | Restricted £ | 2024 Total £ |
|---------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Income from cash deposits | 25,315 | – | 25,315 | 18,772 | – | 18,772 |
| | <u>25,315</u> | <u>–</u> | <u>25,315</u> | <u>18,772</u> | <u>–</u> | <u>18,772</u> |

5a Analysis of expenditure (current year)

| | Charitable activities | | | | | | | |
|---|-----------------------|------------------------------|---|-------------------------|-----------------------|--------------------|------------------|------------------|
| | Raising funds £ | Tree and hedge planting £ | Education and community engagement £ | Science & Research £ | Governance costs £ | Support costs £ | 2025 Total £ | 2024 Total £ |
| Staff costs (Note 8) | 76,229 | 330,325 | 292,211 | 317,621 | 38,114 | 215,982 | 1,270,482 | 1,086,363 |
| Tree Warden Scheme | – | 3,402 | 105 | – | – | – | 3,507 | 366 |
| Office and Facility costs | – | 8,554 | – | – | – | 39,231 | 47,786 | 54,736 |
| Grants Payable (Note 6) | – | 753,967 | – | – | – | – | 753,967 | 863,545 |
| Audit and other governance costs | – | – | – | – | 12,169 | – | 12,169 | 17,738 |
| Recruitment, Training & Consultancy | – | 1,951 | 280 | – | 206 | 2,410 | 4,848 | 5,737 |
| Website, IT,data management & telephone costs | – | 14,951 | 3,450 | – | – | 30,263 | 48,664 | 46,483 |
| Marketing and Brand costs | 8,219 | 27,877 | – | – | – | – | 36,096 | 51,869 |
| Learning & Engagement | – | – | – | 113,877 | – | – | 113,877 | 93,617 |
| Depreciation | – | – | – | – | – | 8,531 | 8,531 | 11,301 |
| Travel costs | 142 | 25,237 | 28,503 | 16,729 | 331 | 3,543 | 74,484 | 110,300 |
| | 84,590 | 1,166,265 | 324,549 | 448,226 | 50,820 | 299,960 | 2,374,411 | 2,342,055 |
| Support costs | 14,998 | 164,978 | 50,993 | 68,991 | – | (299,960) | – | – |
| Governance costs | 2,541 | 27,951 | 8,639 | 11,689 | (50,820) | – | – | – |
| Total expenditure 2025 | 102,129 | 1,359,194 | 384,182 | 528,906 | – | – | 2,374,411 | |
| Total expenditure 2024 | 132,312 | 1,363,858 | 441,693 | 404,192 | – | – | | 2,342,055 |

5b Analysis of expenditure (prior year)

| | Charitable activities | | | | | | |
|---|-----------------------|---------------------------------|----------------------------|---|--------------------------|-----------------------|--------------------|
| | Raising funds £ | Tree and hedge planting £ | Science & Research £ | Education and community engagement £ | Governance costs £ | Support costs £ | 2024 Total £ |
| Staff costs (Note 8) | 65,182 | 249,863 | 293,318 | 260,727 | 32,591 | 184,682 | 1,086,363 |
| Tree Warden Scheme | - | - | - | 366 | - | - | 366 |
| Office and Facility costs | - | 43,703 | - | - | - | 11,034 | 54,737 |
| Grants Payable (Note 6) | - | 863,545 | - | - | - | - | 863,545 |
| Audit and other governance costs | - | 5,870 | - | - | 11,867 | - | 17,738 |
| Recruitment, Training & Consultancy | - | 2,332 | - | - | - | 3,405 | 5,737 |
| Website, IT,data management & telephone costs | - | - | - | - | - | 46,483 | 46,483 |
| Marketing and Brand costs | 51,869 | - | - | - | - | - | 51,869 |
| Learning & Engagement | - | - | 93,617 | - | - | - | 93,617 |
| Depreciation | - | - | - | - | - | 11,301 | 11,301 |
| Travel costs | - | 45,929 | 24,234 | 36,267 | 332 | 3,538 | 110,300 |
| | 117,051 | 1,211,242 | 411,169 | 297,360 | 44,791 | 260,442 | 2,342,056 |
| Support costs | 13,022 | 130,221 | 26,044 | 91,155 | - | (260,442) | - |
| Governance costs | 2,240 | 22,395 | 4,479 | 15,677 | (44,791) | - | - |
| Total expenditure 2024 | 132,312 | 1,363,858 | 441,693 | 404,192 | - | - | 2,342,056 |

The Tree Council

Notes to the financial statements

For the year ended 31 March 2025

6a Grant making (current year)

| | Grants £ | Support costs £ | 2025 £ |
|----------------------------|-------------|-----------------------|-----------|
| Cost | | | |
| Network Rail | 119,710 | – | 119,710 |
| Schools & community groups | 634,257 | – | 634,257 |
| At the end of the year | 753,967 | – | 753,967 |

During 2024 and 2025, The Tree Council used an internal committee to assess grant applications as well as having a joint committee with Network Rail for the grants made from their restricted funds. The most significant individual grants were to the Ogden Valley Environmental Scheme (£8,100) for the ecological and biodiversity assessment for hedge planting and hedge laying in the Ogden Valley, to Market Field Farm (£14,794) to provide young adults with learning needs the opportunity to grow trees in Colchester, to North East Community Forest and Tilhill Forestry (£9,792) to grow 2.839m of hedgerow and in-hedge trees in County Durham, to the National Hedgelaying Society (£9,464), and to Farming and Wildlife Advisory Group East (£14,997) for hedgerow planting.

6b Grant making (prior year)

| | Grants £ | Support costs £ | 2024 £ |
|----------------------------|-------------|-----------------------|-----------|
| Cost | | | |
| Network Rail | 329,441 | – | 329,441 |
| Schools & community groups | 775,238 | – | 775,238 |
| At the end of the year | 1,104,679 | – | 1,104,679 |

During 2023 and 2024, The Tree Council used an internal committee to assess grant applications as well as having a joint committee with Network Rail for the grants made from their restricted funds. The most significant individual grants were to the Wylde Valley Project (£16,997) to re-establish elms to support local moth populations, to City of Doncaster Council (£25,330) for tree planting in schools and cemeteries, Petersfield Community Garden (£21,226) to plant a Miyawaki method forest, new hedgerows and for habitat restorations. to Misbourne Greeway–Russell Farm (£20,000) for a hedgerow along a new 4km walking and cycling route, to Action for Conservation's Penpoint Project (£19,989) to plant Miyawaki method mini-forests, restore wood pasture and an orchard, to Bradgate Park Trust (£21,931) to plant English oak and hawthorn in a historic deer park, create a community tree nursery and provide education sessions, to London Borough of Newham (£14,950) for school planting and street tree replacement.

7 Net income for the year

This is stated after charging / (crediting):

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Depreciation | 8,533 | 11,300 |
| Operating lease | 11,602 | 11,602 |
| Auditor's remuneration (excluding VAT): | | |
| Audit | 10,500 | 9,950 |

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

| | 2025 £ | 2024 £ |
|---|------------------|------------------|
| Salaries and wages | 1,016,340 | 887,078 |
| National insurance | 104,345 | 89,684 |
| Employer's contribution to defined contribution pension schemes | 149,797 | 109,602 |
| | <u>1,270,482</u> | <u>1,086,363</u> |

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

| | 2025 No. | 2024 No. |
|-------------------|-------------|-------------|
| £90,000 – £99,999 | – | 1 |
| £80,000 – £89,999 | 1 | – |
| £70,000 – £79,999 | 1 | – |
| £60,000 – £69,999 | – | 2 |
| | <u>–</u> | <u>2</u> |

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £356,604 (2024: £341,008).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil). There were no payments to trustees for expenses (2024: nil).

9 Team numbers

The average number of employees (head count based on number of team members employed) during the year was 23 (2024: 22).

The team is split across the activities of the charity as follows (full time equivalent basis):

| | 2025 No. | 2024 No. |
|------------------------------------|-------------|-------------|
| Tree and hedge planting | 7.0 | 5.6 |
| Science & Research | 5.2 | 5.9 |
| Education and community engagement | 5.8 | 5.6 |
| Support, Fundraising and marketing | 4.6 | 4.9 |
| Governance | 0.3 | 0.4 |
| | <u>22.9</u> | <u>22.4</u> |

10 Related party transactions

There are no related party transactions to disclose for 2025. In 2024, the charity paid grants to the value of £29,144 to Bradford Farming LLP, a company of which Trustee Eliza Newport's spouse was a director. Although paid in 2023/24, the grants were approved a year earlier and accrued in the 2023/24 accounts. This was before Eliza was appointed a Trustee in November 2023, and she was not involved in the award of the grants, nor has she ever been a member of the Grant Approvals Committee.

In 24/25, the charity received restricted donations from related parties amounting to £5,275 and unrestricted donations amounting to £300 (2024: £3,500).

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

| | Fixtures and furniture £ | Office and computer equipment £ | Total £ |
|--------------------------|--------------------------------|--|------------|
| Cost | | | |
| At the start of the year | 2,838 | 74,438 | 77,276 |
| Additions in year | – | 6,446 | 6,446 |
| At the end of the year | 2,838 | 80,884 | 83,722 |
| Depreciation | | | |
| At the start of the year | 2,838 | 63,974 | 66,812 |
| Charge for the year | – | 8,533 | 8,533 |
| At the end of the year | 2,838 | 72,507 | 75,345 |
| Net book value | | | |
| At the end of the year | – | 8,377 | 8,377 |
| At the start of the year | – | 10,464 | 10,464 |

All of the above assets are used for charitable purposes.

13 Debtors

| | 2025 £ | 2024 £ |
|-----------------------------------|-----------|-----------|
| Grants and sponsorship receivable | 167,303 | 119,252 |
| Prepayments and other debtors | 4,785 | 4,383 |
| Accrued income | 162,989 | 144,622 |
| | 335,077 | 268,257 |

14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 194,095 | 159,631 |
| Taxation and social security | 133,486 | 105,523 |
| Grants payable | 79,575 | 209,196 |
| Accruals | 25,367 | 61,053 |
| | 432,523 | 535,403 |

15 Pension scheme

The company pays 7% of salary to the Royal London for its employees, and the employee contributes 1% in compliance with the rules of auto enrolment.

16a Analysis of net assets between funds (current year)

| | General unrestricted £ | Designated £ | Restricted £ | Total funds £ |
|-----------------------------|------------------------------|-----------------|-----------------|------------------|
| Tangible fixed assets | 8,377 | – | – | 8,377 |
| Net current assets | 914,214 | 267,896 | 324,280 | 1,506,390 |
| Net assets at 31 March 2025 | 922,591 | 267,896 | 324,280 | 1,514,767 |

16b Analysis of net assets between funds (prior year)

| | General unrestricted £ | Designated £ | Restricted £ | Total funds £ |
|-----------------------------|------------------------------|-----------------|-----------------|------------------|
| Tangible fixed assets | 10,464 | – | – | 10,464 |
| Net current assets | 663,935 | – | 458,209 | 1,122,144 |
| Net assets at 31 March 2024 | 674,399 | – | 458,209 | 1,132,608 |

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Notes to the financial statements

For the year ended 31 March 2025

17a Movements in funds (current year)

| | At 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2025 £ |
|---------------------------------|-------------------------|------------------|--------------------|------------------|--------------------------|
| Restricted funds: | | | | | |
| Branching Out 1 | 107,056 | 23,274 | (40,202) | (38) | 90,090 |
| Vernon Hill Branching Out 2 | 34,063 | – | (31,847) | – | 2,216 |
| Orchards for Schools | 36,355 | 31,503 | (46,986) | – | 20,872 |
| Special Assignment Fund | 588 | – | (155) | – | 433 |
| Network Rail Fund | 7,338 | 240,000 | (181,022) | – | 66,316 |
| M & G Fund | 46,783 | 257,920 | (229,999) | – | 74,704 |
| Siemens Fund | 1,439 | – | (1,439) | – | – |
| Kusuma Trust Fund | 3,140 | – | – | – | 3,140 |
| Southern Network Rail | 165,051 | 10,950 | (173,534) | – | 2,467 |
| Animal Friends Fund | (793) | 4,000 | (3,245) | 38 | – |
| 29 May Charitable Trust | 820 | 1,263 | (2,083) | – | – |
| YTC Ambassadors Programme | 11,796 | 45,500 | (11,550) | – | 45,746 |
| Trees Call to Action Fund | 16,756 | 192,285 | (209,040) | – | – |
| The Queen's Green Canopy | 336 | – | (336) | – | – |
| The Northwick Trust | 3,978 | – | (3,554) | – | 424 |
| Tree Partner Fund | 23,503 | 31,300 | (54,202) | – | 601 |
| Faith in Trees | – | 19,670 | (14,339) | – | 5,331 |
| La Salle Fund | – | 9,600 | (1,445) | – | 8,155 |
| King's Ely Fund | – | 1,492 | (25) | – | 1,467 |
| Chiltern Railways Fund | – | 10,000 | (8,929) | – | 1,071 |
| GLA – London YTC Fund | – | 83,111 | (81,863) | – | 1,248 |
| Total restricted funds | 458,209 | 961,866 | (1,095,795) | – | 324,280 |
| Unrestricted funds: | | | | | |
| Designated funds: | | | | | |
| Tree Warden Activities | – | – | – | 98,590 | 98,590 |
| Tree Care & Management | – | – | – | 169,306 | 169,306 |
| Total designated funds | – | – | – | 267,896 | 267,896 |
| General funds | 674,399 | 1,794,704 | (1,278,616) | (267,896) | 922,591 |
| Total unrestricted funds | 674,399 | 1,794,704 | (1,278,616) | (267,896) | 1,190,487 |
| Total funds | 1,132,608 | 2,756,570 | (2,374,410) | (267,896) | 1,514,767 |

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

| | At 2 April 2023 £ | Income & gains £ | Expenditure & losses £ | Transfers £ | At 31 March 2024 £ |
|---------------------------------|-------------------------|------------------------|------------------------------|----------------|--------------------------|
| Restricted funds: | | | | | |
| Branching Out 1 | 113,831 | 12,377 | (19,151) | – | 107,057 |
| Vernon Hill Branching Out 2 | 78,697 | – | (44,634) | – | 34,063 |
| Good Gifts Guide | 10,411 | – | (10,411) | – | – |
| Tree Angel Planting Funds | 52,183 | – | (52,183) | – | – |
| Orchards for Schools | 99,776 | 588 | (64,009) | – | 36,355 |
| Special Assignment Fund | 628 | – | (40) | – | 588 |
| Network Rail Fund | 66,853 | 359,000 | (418,515) | – | 7,338 |
| M & G Fund | 52,622 | 276,177 | (282,016) | – | 46,783 |
| Siemens Fund | 3,790 | – | (2,351) | – | 1,439 |
| Kusuma Trust Fund | 3,140 | – | – | – | 3,140 |
| Southern Network Rail | 209,943 | 337,500 | (382,392) | – | 165,051 |
| Jubilee Partner Fund | – | 22,000 | (5,102) | (16,898) | – |
| Animal Friends Fund | – | 20,000 | (20,793) | – | (793) |
| 29 May Charitable Trust | 5,979 | 7,020 | (12,179) | – | 820 |
| YTC Ambassadors Programme | 35,464 | – | (23,668) | – | 11,796 |
| Trees Call to Action Fund | (1,863) | 193,403 | (174,784) | – | 16,756 |
| The Queen's Green Canopy | 402 | – | (66) | – | 336 |
| The Northwick Trust | – | 10,000 | (6,022) | – | 3,978 |
| Tree Partner Fund | – | 16,000 | (9,395) | 16,898 | 23,503 |
| Total restricted funds | 731,855 | 1,254,065 | (1,527,712) | – | 458,209 |
| Unrestricted funds: | | | | | |
| General funds | 590,138 | 898,604 | (814,343) | – | 674,399 |
| Total unrestricted funds | 590,138 | 898,604 | (814,343) | – | 674,399 |
| Total funds | 1,321,993 | 2,152,669 | (2,342,055) | – | 1,132,608 |

Purposes of restricted funds

The Branching Out 1 Tree Planting Funds are for planting with schools and community groups. The majority of the funds have been donated by an anonymous donor's Charitable Trust.

The Vernon Hill Branching Out 2 Tree Planting Funds are for planting projects for schools and community groups. The Fund was made possible by a generous gift from Vernon Hill to the Daily Mail 'Be a Tree Angel' campaign.

The Orchards for Schools Funds are to fund orchards and fruiting hedgerows planting in schools. The fund was created following generous gifts from Lord Sugar, Richard Caring and Sir Jony Ive plus an anonymous donor following the Daily Mail campaign.

The Special Assignment Fund is to carry out specific tree research projects in overseas countries.

The Network Rail Fund is a four-year programme of community tree and hedgerow planting in cities and the countryside, mainly in England.

M&G Fund is a three-year programme dedicated to inspiring young people in schools across the UK to become Young Tree Champions and to gain the skills to become a #ForceForNature.

The Welsh Trees Siemens Fund is dedicated to a tree planting project with the local community at Wolf's Castle in Pembrokeshire.

The Kasuma Trust supports The Tree Council's Young Ambassadors programme.

The Southern Network Rail Fund is a three-year programme of community tree and hedgerow planting in the Southern Network Rail region.

Animal Friends Fund is a programme focussed on tree and hedgerow planting projects that prioritise wildlife and biodiversity benefits.

29 May Charitable Trust is a fund to support volunteer Tree Warden networks, especially new networks, with training and other materials.

YTC Ambassadors Programme supports young people in schools to develop into effective Senior Brand Ambassadors.

The Trees Call to Action Fund is a programme which supports the planting and management of hedgerows and Community Seed nurseries.

Queen's Green Canopy is an initiative to support the planting of a million trees to celebrate the late Queen Elizabeth's Jubilee celebrations.

The Northwick Trust provided funding to support our volunteer Tree Wardens and the trees they look after by helping to establish golden orchards as part of our 50th anniversary celebrations and enabling us to deliver in-person and online training sessions for our volunteers on pruning, grafting and fruit tree care.

The Tree Partners programme is a 3-year partnership enabling organisations to support community tree, orchard and hedgerow planting and care in city streets, urban parks and school playgrounds across the nation.

Faith in Trees represents a conduit arrangement, where The Tree Council received funds on behalf of Adrian Houston, from the Silicon Valley Foundation, to support the Faith in Trees project.

The La Salle Fund provided funding for volunteer days and a guided tree walk.

Kings Ely is an initiative to support the future of the London Plane of Ely, a magnificent 360 year old tree located in the Cambridgeshire cathedral city of Ely.

Chiltern Railways Fund provided funding to deliver 'Rail Roots' workshops at Chiltern Railways stations and with local community groups, upskilling community volunteers in tree planting, pruning and training techniques and tree propagation.

The GLA – London YTC Fund enabled the extension of the Young Tree Champions programme to a higher proportion of London schools providing opportunities for young Londoners in GLA priority tree planting areas to engage in positive social action through tree planting, introduce them to careers caring for London's Urban Forest, and improve the environment in London's schools by improving tree cover in school playgrounds.

Purposes of designated funds

We received a donation to promote, train and expand our regional tree warden network, of which £98,590 will be spent in full next year. We received funds to help support community tree care, site assessments and long-term establishment of trees, of which £169,306 is carried forward, which we expect to spend in full next year.

18 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

| | Land and buildings | |
|--------------------------|--------------------|---------------|
| | 2025 | 2024 |
| | £ | £ |
| Within one year | 18,077 | 16,115 |
| Within one to five years | 29,795 | – |
| | <u>47,872</u> | <u>16,115</u> |

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.