



ANNUAL REPORT 2018-19



TREES FOR CITIES

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MISSION STATEMENT

We are the only UK charity working at a national and international scale to improve lives by planting trees in cities. We get stuck in with local communities to cultivate lasting change in their neighbourhoods – whether it's revitalising forgotten spaces, creating healthier environments or getting people excited about growing, eating and foraging for healthy food.





MESSAGE FROM THE CEO

Thanks to our partners and supporters, Trees for Cities has had a remarkable year. We have planted over 200,000 trees in 30 cities and towns. Through our Edible Playground programme, we have given thousands more children access to life-changing green spaces and experiences. We have marked our 25th anniversary by planting our millionth tree. Our impact continues to grow year-on-year – something that is made possible only through the commitment of our staff, Trustees, volunteers and wide range of supporters. But, there is so much more to do.

This year we also created our new strategy for the next three years, through a consultative process involving staff, trustees, partners and other external stakeholders. Our new strategy is entitled Generation Tree: Plant, Protect, Promote.

WHAT DOES THIS MEAN IN PRACTICAL TERMS?

Firstly, we plan to take a more holistic approach to achieving our core mission. Through most of our history, the organisation's primary focus has been on-the-ground delivery: planting trees and creating high quality green

spaces. Whilst we plan to do even more of this in the years ahead, we also realise that planting is only part of the solution and that it is equally vital to protect and promote trees and green spaces. This will ensure that existing and

We must also inspire and back a new generation of individuals and organisations to pick up the mantle for planting and protecting urban trees. In order to create a more 'bottom up' movement, we will provide resources,

“ WE NEED TO INSPIRE AND BACK A NEW GENERATION OF INDIVIDUALS AND ORGANISATIONS TO PICK UP THE MANTLE FOR PLANTING AND PROTECTING URBAN TREES. ”

enhanced green spaces thrive and provide benefits for generations to come. Therefore, we will place greater focus on significantly improving protection mechanisms for our urban trees. This will involve working with a range of stakeholders and influencers and, crucially, better promoting to a much wider audience the critical value of trees to our quality of life.

Secondly, we will look at and plan our work through the eyes of future generations. In achieving a transformational impact, we cannot rely solely on the collective efforts of organisations like ours.

networking, signposting and other support. We will aspire to create tomorrow's generation of urban tree-planters and protectors.

Lastly, we will strive for quantity and quality in equal measures. We will continuously appraise our work through the impact it is achieving, and challenge ourselves to use our resources evermore effectively in the places they are most needed. Thank you for your support.

**DAVID ELLIOTT,
CHIEF EXECUTIVE**

OUR HIGHLIGHTS



WE PLANTED OUR MILLIONTH TREE

The last planting season saw us reach a long-term goal when we planted our millionth and millionth-and-first trees. They're located in the grounds of St. Thomas' hospital, not far from where we planted our very first tree in 1993.

Standing opposite the Houses of Parliament, this tree is a symbol of what can be done by people wanting to make a positive change, and around 100,000 volunteers have helped us plant the 999,999 before this one. The millionth tree, a disease-resistant elm, was planted with the help of Sir Michael Palin – a tree-lover and long-term supporter of our charity.

One generation passed the baton to another, with pupils from Dormers Wells Infants School planting the first of a

new breed of urban trees in the hospital playground, a reminder that today's children are growing into the future leaders and decision-makers who will be responsible for the planet. A million trees is a staggering amount, and we couldn't have done it without our volunteers and partners. We'd especially like to thank the players of the People's Postcode Lottery for helping us reach this milestone.

“By planting these trees we celebrate something we all love and cherish. Something that brings communities together, and actively works to address pollution and the stress of living in our cities. This is something we can all agree is a good thing, so let's celebrate the millionth good thing!”

Sir Michael Palin

207,986

URBAN TREES PLANTED
ACROSS 22 UK CITIES
AND 8 AFRICAN CITIES.

10,721

VOLUNTEERS GETTING
TREES INTO THE GROUND.

26

EDIBLE PLAYGROUNDS
BUILT IN LONDON,
LIVERPOOL AND
BIRKENHEAD.

14,171

SCHOOL CHILDREN
ENGAGED.



LONDON'S LARGEST EVER PLANTING EVENT

We were thrilled to partner with the Mayor of London and plant a whopping 25,000 trees, mostly over a single weekend. On 1st and 2nd December 2018, we brought together 878 volunteers to plant the majority of the trees across sites in Enfield, Ealing, Lewisham and Redbridge. Their efforts have

helped to make the capital greener, healthier and wilder. Huge thanks to our brilliant partners and funders for making the weekend a truly successful planting bonanza.



“ This initiative is really capturing the imagination and it is fantastic that there were so many Londoners out in force this weekend planting trees across the city. ”

Mayor of London, Sadiq Khan

TURNING CHILDHOODS GREEN WITH *THE LOST WORDS*

When the most recent edition of the Oxford Junior Dictionary was published, many wondered why so many of the nature words were no longer included. Acorn, bluebell, otter and willow were replaced with chatroom, broadband, and cut-and-paste. This inspired Robert Macfarlane and artist Jackie Morris to create 'The Lost Words', a book that sought to summon back these words into children's mouths and minds. Last year, with the backing of the Mayor of London's office and Bulb, a leading renewable energy provider, we started a crowdfunding campaign to place a copy

of 'The Lost Words' into the majority of London's 2,500 state primary schools. And guess what – we did it! We're hugely grateful to everyone who chipped in, helping to close the distance between children and the natural world.



“ What is being given with each copy of the book is, really, hope and change. Jackie and I could never have foreseen it during the years we spent writing it, but The Lost Words has been an acorn from which a wildwood has grown. We feel very lucky to be part of a much broader movement underway in Britain, bringing everyday nature back into our everyday lives, especially those of our children. ”

Robert Macfarlane

CONNECTING CHILDREN WITH NATURE



100 EDIBLE PLAYGROUNDS IN 10 YEARS

What began with tentative steps towards establishing food-growing spaces in some of London's inner-city schools has blossomed into a hugely ambitious programme spanning 12 UK towns and cities.

Since we signed a partnership agreement with Islington's Rotherfield Primary in 2009, we've brought Edible Playgrounds to approximately 2,700 teachers, impacting around 68,000 pupils. The programme has evolved since those early days and we've made improvements on the design and delivery – like changing our irrigation systems when we realised foxes liked to chew on them at night.

Edible Playgrounds offer a lively, engaging, multi-sensory way to teach children

about growing and eating healthy food. Aside from the physical health benefits that eating well brings, learning in an outdoor environment has been shown to improve mental health by boosting mood, confidence and self-esteem. Paul Jackson, headteacher at Manorfield Primary School in Tower Hamlets, said: "The school was having low SATs results and poor behaviour. The Edible Playground gave us a focal point for overall school improvement and it had a huge impact on parental engagement and the children's level of enthusiasm."

As we look towards the future, we have ambitious plans to expand the programme across a number of towns and cities including Bradford, West Bromwich, Nottingham and Newcastle. Here's to the next 100 projects!

82%

of schools said that the Edible Playground had a moderate to significant positive effect on pupils' physical health.

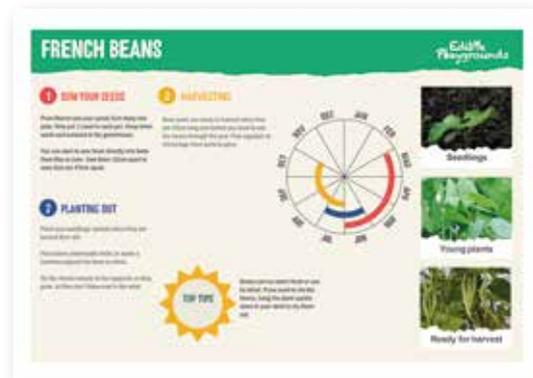
86%

of schools said that the Edible Playground had a moderate to significant positive effect on pupils' mood, self-esteem and mental health.

91%

of schools said that the Edible Playground had a moderate to significant positive effect on pupils' knowledge of food and nutrition.

Trees for Cities Edible Playground Lead Teacher Survey 2018



SHARING OUR EDUCATIONAL RESOURCES

Our Edible Playgrounds team holds a lot of knowledge when it comes to food growing, and this year we decided that sharing is caring. With funding support from All Saints Educational Trust and Bulb, we've put a selection of our Edible Playground resources up on our website. The practical guidance for vegetable growing and curriculum guides are designed to inspire teachers to link food growing with the national curriculum.

TREES FOR SCHOOLS

We've been partnering with The Woodland Trust to give London primary schools free trees since 2016. Through Trees for Schools, we engaged 108 primary schools in London this year, planting a total of 10,980 trees with over 7,720 children.

We also held 50 tree-planting workshops with 19 schools, all of which valued the opportunity for pupils to feel involved in the creation of new woodland.



“ The tree planting was really great for the children; they are able to see the progress of the trees as they grow and develop. Parents from the local community helped us plant too and this has really strengthened our school community. ”

Alvaro Martin, Teacher at Cubbitt Town Junior School





FOCUS

COMBATING POLLUTION

PLANTING HEALTHY AIR IN SCHOOLS

In response to demand from schools, we have developed the Planting Healthy Air in Schools programme to help screen school playgrounds from air pollutants. The capital's trees remove 2,241 tonnes of airborne pollution per year, which makes them a highly effective barrier.

Our first project was at St Paul's CE Primary School in Hammersmith, ranked the second most polluted school in the capital. Because the school is close to the Hammersmith Flyover, which carries over 100,000 vehicles per day, pupils are exposed to high levels of noise and air pollution. In partnership with the school and funders, we have created a large woodland garden designed to enhance the natural environment and promote the use of the outdoor space for the 235 pupils.

We have ambitious plans for this programme and have teamed up with Lancaster University and Mapping for Change to roll it out to schools across

London next year. While greening is a vital step in tackling pollution, together with our partners we are taking a holistic approach which also looks at behavioural change.

.....

We're thrilled that our project in partnership with St Paul's CE Primary School won The Tree Council's Trees and Learning Award for engaging children up to 16 at the Mayor of London's 2019 Tree and Woodland Awards.

.....

The programme is supported by the London Borough of Hammersmith and Fulham, Hammersmith BID, Mayor of London, London Diocesan Board for Schools, School Travel Plan Fund, The Finnis Scott Foundation, DS Smith Charitable Foundation, Tanner Trust, Kudos Film and Television, Tideway Central and Wastecare Foundation.

NEW STREET TREES IN READING

Street trees provide environmental benefits including mitigation of air pollution and the Urban Heat Island effect. In partnership with Reading Borough Council, Reading Tree Wardens and with funding from Bunzl, we planted 30 heavy standard

street trees along Hartland Road in Whitley last season. Whitley, in Reading, is among the 10% most deprived areas in the country (2015 IMD). The newly planted trees will store carbon, clean and cool the air, provide shade and promote well-being.



PROTECTING WILDLIFE AND REDUCING FLOODING

CREATING A NEW URBAN WOODLAND IN EALING

In December 2018 we planted 5,000 trees in Perivale Park, Ealing. This mass tree-planting event was part of our 3-year partnership with Ealing Council, with funding by npower. Perivale is part of Brent River Park, which is a curved strip of open space along 7km of the Brent Valley. The space is highly significant socially and ecologically, offering ample opportunities for residents to walk, cycle and spend time outdoors, as well as providing a mosaic of wildlife habitats, attracting a range of bird, insect, mammal and amphibian species. To support the rich ecosystem, we planted a diversity of species that will be more resilient to pests and disease, as well as the effects of climate change.

This project forms part of a wider Brent River Park restoration scheme delivered

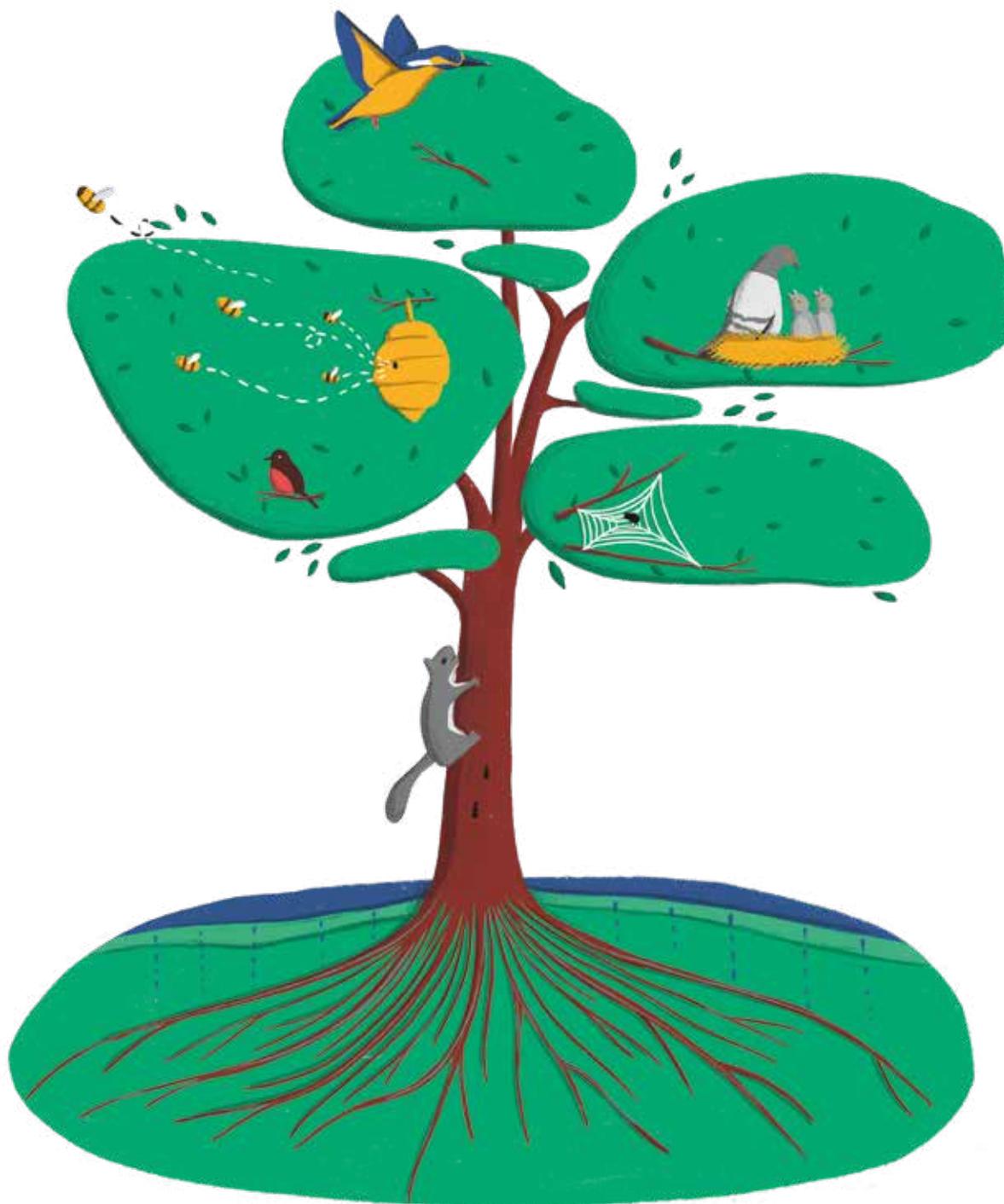
by Ealing Council, which will transform 18 hectares of underused and disconnected green spaces between Greenford Town Centre and Gurnell Leisure Centre. The Perivale Park Woodland Creation Project will help connect natural habitats across the Brent River Park and enhance green corridors for wildlife, promote biodiversity and encourage local people to use the site.



FLAGSHIP FLOOD MANAGEMENT PROJECT IN BRADFORD

Howden Rough is a former (now denotified) public golf course owned by Bradford Council, with site management devolved to Keighley Scouting Association. It's also a priority flood management target area, identified by DEFRA / the Environment Agency as of high importance for tree establishment to reduce the frequency and intensity of flood incidents. In partnership with Bradford

Environmental Action Trust (BEAT) and with funding by npower, we planted a total of 20,536 whips at the site. The trees, planted with the help of 610 volunteers, are in a prominent position in the Aire Valley corridor and act as a flagship site for flood control measures in the region. The planting will also create several new blocks of woodland, and the design includes open spaces for camping, trails and activities.



REDBRIDGE'S NEW HABITATS FOR WILDLIFE

In partnership with the London Borough of Redbridge and Vision Redbridge Culture and Leisure, we planted 50 bright and beautiful big trees in Seven Kings Park and engaged over 200 volunteers. We included species that benefit many different types of wildlife: hawthorn for birds, lime for butterflies, magnolia

and tulip for bees, and walnuts and mulberries for us humans! As part of the National Lottery Heritage Fund support for this project, we created a history board of the local area and sent photographs from the planting day taken by local residents to the Redbridge archives, for future generations to find.





SCHOOL ENVIRONMENTAL CLUBS IN RWANDA

In addition to planting 4,000 trees in Ruhango and Nyanza in Rwanda, we partnered with Association des Amis de la Nature (ANA) to establish tree nurseries at 12 schools where 36,000 saplings were

planted. The schools now have designated environmental clubs where children will play a big part in protecting and maintaining the trees. Community is an important aspect of the project, with benefits to young students and cooperatives who can

FOCUS

STRENGTHENING COMMUNITIES



Q&A WITH A VOLUNTEER SUPERVISOR

We have a number of volunteer supervisors who have received expert training from our team, and are a tremendous help to us at our planting events. One of them is Dharmesh Tailor, who tells us why he enjoys the community feel that comes with volunteering.

Q. WHY DID YOU BECOME A VOLUNTEER SUPERVISOR?

A. It enables me to contribute in a small way to benefit the environment, and help others to do the same. Leading a group of people while providing some expertise in planting trees was important to the running of the volunteer days. I like being able to contribute to the environment and being part of something larger than myself.

Q. WHAT'S THE BEST THING ABOUT VOLUNTEERING?

A. Meeting people who also enjoy contributing, and improving the world around us for selfless reasons. I also think volunteering creates a sense of community.

Q. WHAT WAS YOUR FAVOURITE MEMORY FROM THE PLANTING SEASON?

A. The mass tree-planting event in Hainault in December. The day began with blustery showers and chilly winds. I felt a great sense of accomplishment after the physical work of digging and planting, as well as being able to appreciate everybody's effort when the clouds cleared. Mayor of London, Sadiq Khan attending was a bonus!

sell seedlings and fruits from the nursery, as well as to the schools, communities and local authorities who have come together to plant and maintain the trees. We're grateful for DHL and Bloomberg's funding of the project.

PARTNER WITH US

We believe in cultivating better business by creating positive change for our partners, our communities and our environment. Whether businesses aim to enhance their sustainability strategy, engage consumers and employees through their values or create a lasting green legacy, our corporate partnerships team works with businesses to deliver bespoke solutions which are both rewarding and impactful.

Call us on

020 7587 1320

or email us at

CORPORATE@TREESFORCITIES.ORG

ENVIRONMENTAL OFFSETTING

We can plant trees to offset the impact of carbon emissions, paper use or air pollution from business activities. Environmental offsetting will enable businesses to create a lasting legacy for the environment.

INSIGHT

Hermes Investment Management offset their CO2 emissions from energy use, transport and hotel accommodation for one year by helping us to plant 3,159 trees in the UK.



OTHER PARTNERSHIPS

We're always keen to hear from landowners, businesses, trusts and foundations who might be interested to partner on a project. Get in touch to find out more: info@treesforcities.org.

MARKETING AND SPONSORSHIP

Our cause-related marketing packages link business activities to the planting of urban trees. These partnerships provide a unique way of promoting business' commitment to social and environmental change, and will enhance engagement of consumers and clients.

INSIGHT

Clear Channel planted a street tree for every state-of-the-art phone box they installed on city streets through their New World Payphones project. In total, the partnership will see over 500 new trees planted along busy roadsides.



CORPORATE VOLUNTEERING

From tree-planting to crafting Edible Playgrounds for schoolchildren, corporate volunteering allows employers to engage with our work on the ground. In total, we've engaged over 2,300 corporate volunteers in 12 London boroughs, 11 UK cities and 9 international cities in the last year.

INSIGHT

Every year, members of PwC graduate programme volunteer with Trees for Cities to build rapport between the new recruits and make a positive contribution to the environment and urban communities.

COMMERCIAL DEVELOPMENT

Our in-house team has the expertise to design and deliver bespoke, sustainable outdoor spaces for business developments, from single elements to large-scale projects.

INSIGHT

We worked in partnership with Tideway on their Thames Tideway Tunnel project, planting replacement trees in each London borough where trees had been unavoidably felled for development.



DRIVING CHANGE THROUGH VOLUNTEERING

Trees for Cities and Investec have been working in partnership since 2010 to transform urban green spaces across the UK. In the last year staff have donated over 890 hours of their time. They have helped to deliver and maintain 15 urban community greening projects, including Edible Playgrounds, tree planting and vital maintenance, across three UK locations: London, Leeds and Reading.

OUR GROWTH

£1,497
OTHER

We received £1,497 from investment income.

£61,718
INDIVIDUALS

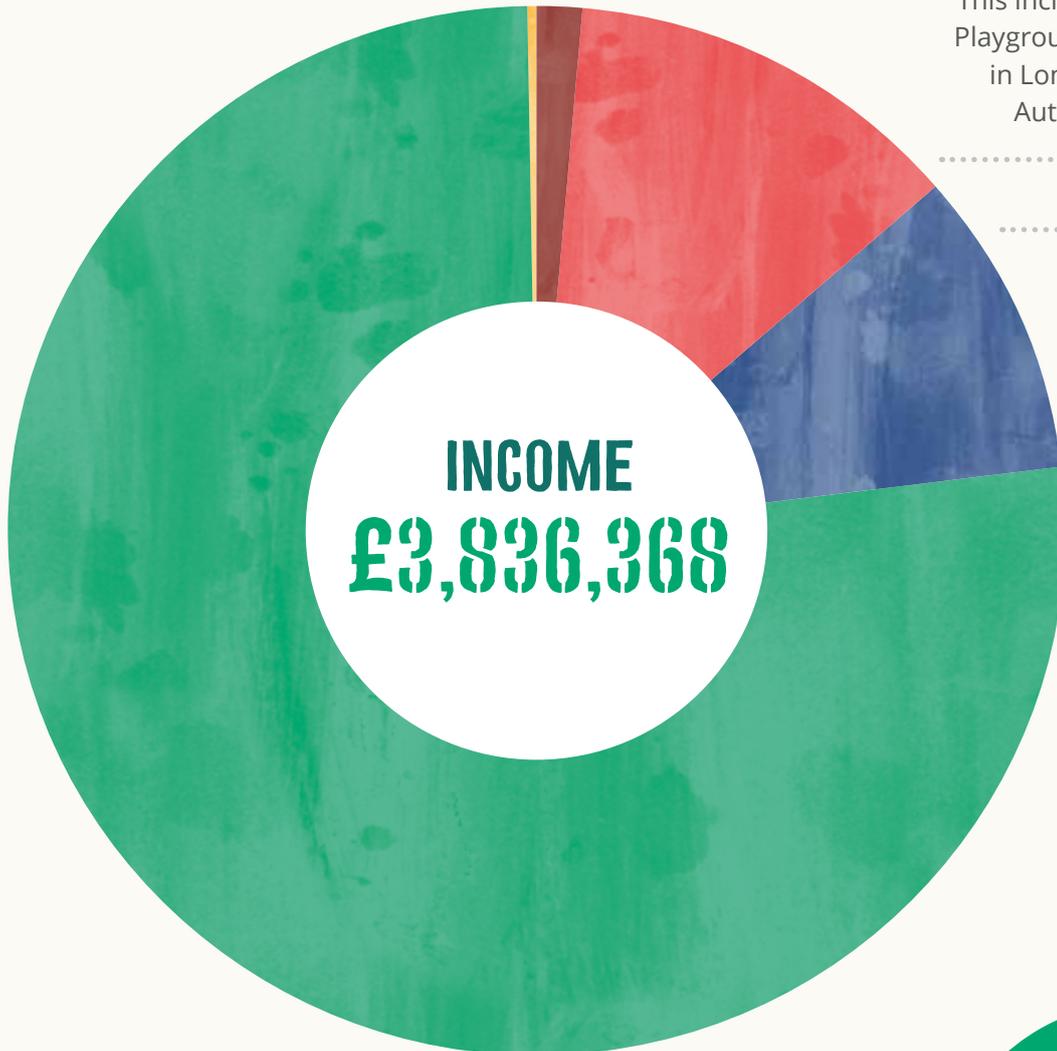
This year, we engaged more people than ever before, from fundraisers to volunteers and donors, which resulted in the individual income increasing by 24.5%.

£449,584
LOCAL GOVERNMENT, LANDOWNERS AND SCHOOLS

This includes funding from our Edible Playgrounds schools, local authorities in London and the Greater London Authority, as well as landowners.

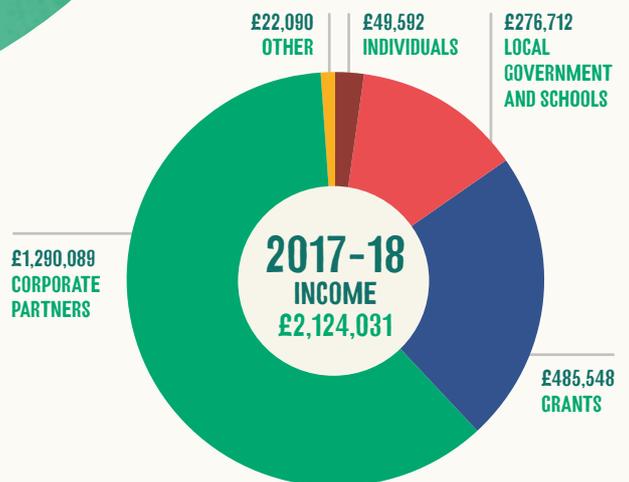
£475,609
GRANTS

We have a strong track record in fundraising from trusts and foundations. This year it included securing a multi-year Reaching Communities grant from the National Lottery Communities Fund.



£2,847,960
CORPORATE PARTNERS

The largest area of growth came from corporate partners, with income increasing by 122%. This included continuing major partnerships with Bulb and npower.



£1,162,585

EDIBLE PLAYGROUNDS

We delivered 26 Edible Playgrounds in London, Liverpool and Birkenhead, engaging 11,740 pupils.

£46,276

INTERNATIONAL PLANTING

This year, we planted approximately 41,000 trees in Kenya, Rwanda, Ethiopia and Nigeria – more than six times the number of trees we planted internationally in 2017-18.

£287,519

RAISING FUNDS

Our fundraising teams have kept busy, enabling businesses and individuals to engage with our cause.

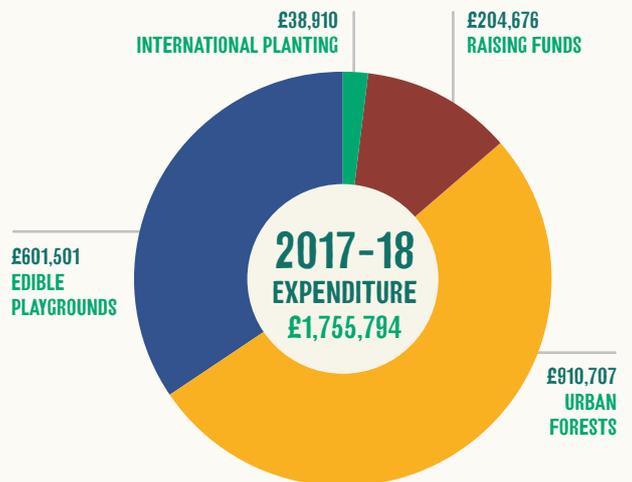


**EXPENDITURE
£2,874,553**

In 2018-19
we spent
90P IN EVERY £1
on our charitable
objectives

£1,378,173
URBAN FORESTS

We increased our investment in our Urban Forest programme and delivered more projects in UK locations than ever before. We worked in 23 cities and significantly contributed to the Northern Forest with our tree planting.



£601,501
**EDIBLE
PLAYGROUNDS**

£38,910
INTERNATIONAL PLANTING

£204,676
RAISING FUNDS

**2017-18
EXPENDITURE
£1,755,794**

£910,707
**URBAN
FORESTS**

TC Group, The Courtyard, Shoreham Road, Upper Beeding, Steyning, West Sussex, BN44 3TN. These summarised accounts have been extracted from the full audited accounts, which you can find on page 32.

SUPPORTERS AND PARTNERS

We are hugely grateful to the following organisations and individuals for their generosity. It is their support that enables us to cultivate lasting change in towns and cities.

Registered with



FUNDRAISING
REGULATOR

£10,000 AND ABOVE

All Saints Educational Trust	DHL SSA Regional Services
Arcadia Charitable Trust	Dorothy Perkins Trading Ltd
Bidston Village CE Primary School	Ernst & Young LLP
Blessed Sacrament RC Primary School	Garfield Weston Foundation
Bloomberg L.P	George Tomlinson Primary School
Bulb	Greater London Authority
Bunzl plc	Heathrow Community Fund
Burton Trading Limited	Hermes Fund Management Ltd
Chase Bridge Primary School	Holy Cross Catholic Primary School
Clear Channel UK	Investec Asset Management Ltd
Department for Environment, Food & Rural Affairs (Defra)	

£500 - £9,999

Accenture	City & Guilds Group	Gemma and Chris McGough Charitable Foundation CIO
Adobe	City Bridge Trust	Greater Hammersmith Ltd
Ahmadiyya Muslim Youth Association UK	Courtwood Primary School	GreenZone Cleaning and Support Services Ltd
Ambition, Aspire, Achieve	De Beauvoir Primary School	Hatcham Temple Grove Free School
Aspen Insurance	De Beers Group	Highbury Quadrant Primary School
Beaconsfield Primary School	Department for International Trade	Holden & Partners
Bill and Melinda Gates Foundation	DeptfordFolk	Inmarsat plc
Bond Primary School	Dormer's Wells Infant School	J.P.Morgan
BPR Group Europe Ltd	EastendHomes	JPS Green Ltd
Brian Woolf Trust	Ecology Building Society	KEEN Footwear
C.E.O. Candles	Edenred	
C40 Cities Climate Leadership Group	Elizabeth Doty	
Chapman Charitable Trust	Euromoney Institutional Investor PLC	
Cidersmiths	G6S Security Ltd	



Investec Bank plc
Kudos Film and Television
London Borough of Ealing
London Borough
of Enfield
London Borough
of Newham
London Borough
of Redbridge
Loxford School
MOJU Ltd
Mothercare UK Ltd
North Beckton
Primary School
npower
Oasis Academy Byron
Our Lady and St Edward's
RC Primary School

Players of People's
Postcode Lottery –
awarded funds from
Postcode Green Trust
PwC UK
Robinsfield George
Eliot Federation
RSM UK Foundation
RSM UK Management Ltd
Smithdown
Primary School
St Mark's Church of
England Primary and
Nursery School
St Paul's Church of
England Primary School
The Dulverton Trust
The London Community
Foundation

The Morris
Charitable Trust
The Sir Peter O'Sullivan
Charitable Trust
The Woodland Trust
Tideway Central
Tower Limited
Partnership
Towerbrook
Foundation Ltd
Secret Group Ltd
Wastecare Foundation



Kensington Avenue
Primary School
Kindred (London) Limited
Kusuma Trust UK
LEEF – London
Environmental
Educators' Forum
Legal & General
Investment
Management Ltd
Lexington Reception
Services
London Bio Packaging
London Borough
of Lewisham
Managementors Ltd
Marsh Corporate Services
Mastercard
Merchant Taylor's School

Morgan Sindall Group plc
Mr Duncan Martin
Mr Martin Pratt
National Lottery
Heritage Fund
NBCUniversal
International
Northern Trust
Phillips 66 Ltd
Point 72 UK Ltd
Prof. Selena Gray
Pukka Herbs
Queensbridge
Primary School
Reay Primary School
Risk Management
Solutions – RMS
Simon and Suzie Pearson

St Saviour's Church of
England Primary School
Sunovion
Pharmaceuticals
Europe Ltd
TD Securities
Techno Brain Europe Ltd
Tesco – Bags of Help
The Coconut
Collaborative Ltd
The Craignish Trust
The Finnis Scott
Foundation
The Naturesave Trust
The Nineveh
Charitable Trust
The Random House
Group Ltd
The Spear
Charitable Trust

The Tanner Trust
The Worshipful
Company of Turners
Thought Clothing
ThoughtWorks Ltd
Tideway
Tigg Coll Architects
Todd Doors
TransPennine Express
Vertex Pharmaceuticals
(UK) Ltd
Viridian Nutrition
Walnut Tree Walk
Primary School
Wavestone
William Patten
Primary School
Wooldridge Demolition
WPJ Heating



TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED
31 MARCH 2019

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

J Capon (Chair)
J Bevan
S Gray
C Harper-Harris
B Miller
A Shah
S Workman

AUDITORS

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

CHIEF EXECUTIVE

D Elliott

CHARITY NUMBER

1032154

COMPANY NUMBER

02874642

PRINCIPAL ADDRESS AND REGISTERED OFFICE

Prince Consort Lodge
Kennington Park
Kennington Park Place
London SE11 4AS

BANKERS

The Co-operative Bank p.l.c.
(main day to day bankers)
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Triodos Bank
Deanery Road
Bristol
BS1 5AS

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The Trustees are pleased to present their report and accounts for the year ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, Charities SORP (FRS102).

OUR MISSION

'Planting trees and greening cities worldwide'

Working with volunteers, schools and local communities, we create and revitalise urban green spaces to improve the lives of people living in towns and cities. Since 1993, we have engaged over 80,000 people to plant over 1 million urban trees and build 100 Edible Playgrounds in schools.

OUR GUIDING PRINCIPLES

In parallel with our mission, all of our work is grounded within the following guiding principles:

- **People-led:** Although our reach is global, we value the importance of a local focus. We always work through and within local communities to strengthen them and empower their members.
- **Quality:** Both the quantity and quality and location of the trees we plant are at the forefront of our planning so that we constantly strive to maximise the impact of our projects to the environment and society.
- **Delivery:** We are an organisation that gets things done. What we talk about, we do – effectively, efficiently and on-time.

OBJECTIVES AND ACTIVITIES (INCLUDING ACHIEVEMENTS AND PERFORMANCE)

Trees for Cities works with local communities to deliver tree planting projects. Our aim is to create high quality green spaces in the more socially and environmentally deprived parts of cities and towns, enhance social cohesion, and beautify our cities through tree planting and community and education initiatives.

Our founding objects, as set out in our governing document are:

"to advance the education of the public in the appreciation of trees and their amenity value, and in furtherance of this the planting and protection of trees everywhere, and in particular in inner city areas."

The public benefits that shape our annual activities continue to be environmental protection and improvement, education, and health.

In shaping our objectives for the year and planning our activities, the trustees have given consideration to the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

WHAT WE ACHIEVED IN 2018-19:

- We planted our millionth tree and delivered our 100th Edible Playground.
- Engaged 10,721 volunteers in tree planting.
- Delivered 26 Edible Playgrounds in London, Liverpool and Birkenhead, engaging 11,740 pupils.
- Increased our investment in our Urban Forest programme and delivered more projects in locations across the UK than ever before. In total, we worked in 23 cities planting 166,675 trees and significantly contributed to the Northern Forest with our tree planting.

- Planted 41,311 trees in Rwanda, Kenya, Ethiopia and Nigeria across 8 cities.
- Involved 2,300 corporate volunteers in London, the UK and internationally through corporate volunteering opportunities.

PLANS FOR FUTURE PERIODS

A selection of our plans for 2019-20 are:

- Plant **25,000 trees** across **14 projects** in London and build on the success of our first Planting Healthy Air project in schools.
- Deliver projects in **10-15 cities** across the UK and increase our number of heavy standard trees planted, developing and rolling out the first year of our “Forgotten Places” programme and continuing to contribute to the Northern Forest programme.
- Continue our international work and explore new partnership and funding avenues.
- Develop, design and deliver **40 Edible Playground projects in at least 6 cities**, almost doubling our 2018-19 delivery.

FINANCIAL REVIEW

The Statement of Financial Activities (SoFA), Balance Sheet and Cash Flow Statement have been prepared in accordance with the Charities SORP FRS 102 (2015).

Trees for Cities enjoyed an extremely successful year, increasing our income by 81% to £3,836,368 (2017-18: £2,124,031), and once again delivering more Urban Forests and Edible Playgrounds projects than ever before.

Income has increased due to the charity’s continued investment in fundraising, and the fundraising staff performing extremely strongly across all areas of the charity.

The charity spent £287,519 on raising the charity’s total income of £3,836,368, therefore, for every £1 spent on fundraising, over £13 of revenues were generated.

The largest area of growth came from Corporate partners, with income increasing by 122% to £2,862,960 (2017-18: £1,290,089) due to continued successful partnerships with Bulb, Clear Channel, npower and Tideway that have spanned multiple financial years.

The charity’s strong track record in fundraising from Trusts, Foundations and Landowners also continued, increasing to £910,912 (2017-18: £784,351), mainly from schools contributions increasing by £120,950 to £198,350 (2017-18: £77,400) in line with our expanding Edible Playgrounds programme.

2018-19 also saw income from individuals grow by 24%, to £61,718 (2017-18: £49,592).

Total expenditure on Urban Tree planting across London and the UK increased by £467,466 to £1,378,173 (2017-18: £910,707), increasing the number of trees we were able to plant from 66,916 to 207,986. The UK planting was funded largely by contributions of over £650,000 received from our corporate partner npower.

A grant of £105,000 from the Dulverton Trust for our UK tree planting was committed in 2018-19 that will be spent on between 2019-20 and 2021-22. This income has been fully recognised in 2018-19 and is held in the restricted fund.

Edible Playgrounds expenditure increased by 93% (£561,084) to £1,162,585 (2017-18: £601,501), increasing the number of Edible Playgrounds created in schools from 14 in 2017-18 to 26 in 2018-19.

With the help of our corporate partner Bulb, the size of our Edible Playgrounds programme is set to continue to increase. £773,604 of income committed from Bulb in 2018-19 has been set aside by the trustees in a designated fund in addition to the £257,538 set aside in 2017-18 and will be expended in future years.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

INVESTMENT POLICY

Trees for Cities may invest funds at the discretion of the board (as per the Memorandum and Articles of Association).

The trustees review the charity's cash levels, and investment opportunities on an ongoing basis.

The investment objective for short-term investments (funds accessible within 12 months) is to allow funds to be readily available, and with the minimum risk.

In line with this objective, cash is held in bank accounts that allow instant access. During the year funds were held with The Co-operative Bank and CAF Bank. Cash was also held with Triodos Bank under a 33 day notice period.

Should the trustees consider that cash reserves sufficiently exceed the level required to finance the charity's forthcoming activities in a sustainable way, funds may be invested on a longer-term basis to generate further cash for the charity.

The investment objective for long-term investments (funds not accessible within 12 months) will be to generate a return in an excess of inflation over the long-term, and to minimise risk by spreading investments across more than one asset class.

The trustees have set ethical criteria for long-term investments, primarily that Trees for Cities will not invest in companies whose actions run counter to the charity's own charitable objectives.

The charity did not hold any long-term investments during the year.

RESERVES POLICY

Trees for Cities holds unrestricted reserves in order to:

- mitigate against unexpected reductions in income
- provide working capital
- allow for operational deficits when future planning
- assist with cash flow
- purchase capital items
- allow for possible future expansion.

The trustees' policy, after assessing the above requirements, is to hold unrestricted free reserves of between £600,000 and £900,000.

At the end of 2018-19 the charity's unrestricted free reserves were £647,332 (2017-18: £530,175).

The Trustees are responsible for authorising the application of the charity's reserves. At all times they will have regard to restrictions placed on the application of these reserves and are responsible for ensuring that they are applied in accordance with the stated restrictions.

SENIOR MANAGEMENT PAY POLICY

Trees for Cities is an equal opportunities employer and applies objective criteria to assess merit. The Board sets the terms and conditions for staff on an annual basis. A benchmarking process is undertaken periodically to assess each role in the external market, to ensure that the charity is paying all employees, including senior management, fairly and competitively for similar roles within the sector.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was constituted as a company limited by guarantee and is governed by Memorandum and Articles of Association.

The trustees are directors for the purpose of company law. In the event of the company being wound down members are required to contribute an amount not exceeding £1.

The charity's trustees are:

J Capon (Chair)	B Miller
J Bevan	A Shah
S Gray	S Workman
C Harper-Harris	

G Simmonds served during the year and resigned on 13 February 2019.

STRUCTURE

The board of trustees administers the charity.

The Chief Executive is appointed by the trustees to manage the day to day running of the charity and delegates as necessary to the senior management team. The board of trustees are responsible for governance, and assist with strategy and policy.

The Chair of the board of trustees is appointed by the trustees.

TRUSTEE RECRUITMENT, INDUCTION AND TRAINING

A Board Skills Audit is undertaken approximately every three years, in line with the development of the strategic plan. The audit is used to determine if any new skills and knowledge are required to deliver the new plan.

Should any gaps in skills or knowledge be identified and a new trustee position is required, a recruitment process will be undertaken. Recruitment is open to all sections of the community, and candidates are interviewed by existing trustees and appointed on merit based on a majority decision.

New trustees are made aware of their legal obligations, the content of the Memorandum and Articles of Association, the Charity's history, culture and philosophical approach, the current year's business and financial plan. New trustees also receive a copy of the most recent Annual Report and statutory accounts, and appropriate leaflets published by the Charity Commission with the opportunity to discuss them.

RISK MANAGEMENT

The trustees and senior management team identify and agree the key risks facing the charity at the start of each financial year and these are entered onto a risk register. Each risk is assessed according to its likelihood and potential impact, and appropriate actions and procedures are agreed.

At each board meeting the trustees review the risk register and agree future actions. Should any

additional key risks be identified, the trustees will agree how they should be managed and if appropriate will be added to the risk register.

DATA PROTECTION - GENERAL DATA PROTECTION REGULATIONS

The General Data Protection Regulations (GDPR) became law in May 2018. The regulations set out the responsibilities of all organisations in relation to the personal data that they collect and hold, and are designed to enhance the rights of individuals in controlling their own data.

Trees for Cities places great importance on the security of supporter data and personal information. The charity is registered with the Information Commissioners Office and has introduced a programme that will enable demonstration of compliance with the spirit and intention of GDPR, with the required management structures in place to manage data risks and integrate governance of these risks into daily management.

For information on how the charity uses and protect personal data, please see our Privacy Policy: <https://www.treesforcities.org/privacy-policy>.

INFORMATION SECURITY

The confidentiality, integrity and availability of information, in all its forms, are critical to the charity's work. In 2018 the information security policy was updated to bring it in line with GDPR legislation.

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY

Strong internal and financial controls and robust financial management are essential to protect the charity against growing threats from external fraudulent activities and from any internal risk of funding misappropriation. Trees for Cities' system of internal controls is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks, and to manage them effectively.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

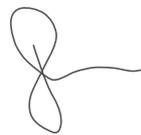
The charity's anti-fraud, bribery and corruption policy specifies the controls and procedures required to prevent and detect fraud and dishonesty, investigate any allegations that arise, and take appropriate action where necessary. It also stipulates procedures for due diligence and verifying the end use of charitable funds to minimise exposure to risk when passing charitable funds to external partners.

PUBLIC FUNDRAISING - OUR APPROACH

Trees for Cities' aim is to raise funds in a respectful way that is consistent with our values. The charity is a member of the Institute of Fundraising, and is registered with the Fundraising Regulator. In all of our fundraising we work diligently to comply with the Code of Fundraising Practice and to uphold the standards it promotes.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information. On behalf of the board of trustees:



J Bevan, Trustee.

Dated: 30 October 2019

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees who are also the directors of Trees for Cities for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TREES FOR CITIES

We have audited the financial statements of Trees for Cities for the year ended 31 March 2019. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2019 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; and
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

OTHER INFORMATION

The trustees are responsible for the 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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 directors' 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 28, 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

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.



Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of



TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Date: 5 November 2019

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019)

		Unrestricted funds	Restricted funds	Designated funds	Total 2019	Total 2018
INCOME FROM:	Notes	£	£	£	£	£
Donations and legacies		181,522	78,145	-	259,667	183,382
Other trading activities	3	128,163	34,821	-	162,984	351,790
Investments		1,497	-	-	1,497	91
Charitable activities						
Urban forests	- London	242,648	540,885	-	783,533	742,557
	- Other UK cities	628,143	211,211	-	839,354	208,843
	- International	30,000	14,000	-	44,000	7,500
Edible playgrounds		690,000	281,729	773,604	1,745,333	629,868
Total charitable activities		1,590,791	1,047,825	773,604	3,412,220	1,588,768
Total income		1,901,973	1,160,791	773,604	3,836,368	2,124,031

EXPENDITURE ON:		Unrestricted funds	Restricted funds	Designated funds	Total 2019	Total 2018
Notes		£	£	£	£	£
Raising funds	4	267,419	20,100	-	287,519	204,676
Charitable activities						
Urban forests	- London	291,550	627,906	-	919,456	738,990
	- Other UK cities	345,672	113,045	-	458,717	171,717
	- International	32,276	14,000	-	46,276	38,910
Edible playgrounds		859,345	303,240	-	1,162,585	601,501
Total charitable expenditure		1,528,843	1,058,191	-	2,587,034	1,551,118
Total expenditure		1,796,262	1,078,291	-	2,874,553	1,755,794
Net income/ (expenditure) and net movement in funds		105,711	82,500	773,604	961,815	368,237
Fund balances at 1 April 2018		569,922	22,500	257,538	849,960	481,723
Fund balances at 31 March 2019	17	675,633	105,000	1,031,142	1,811,775	849,960

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

BALANCE SHEET

AT 31 MARCH 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	10		28,301		39,747
Current assets					
Debtors	11	621,008		685,869	
Cash at bank and in hand		2,062,155		579,481	
		<u>2,683,163</u>		<u>1,265,350</u>	
Creditors: amounts falling due within one year	12	(899,689)		(455,137)	
Net current assets			1,783,474		810,213
Total assets less current liabilities			1,811,775		849,960
Income funds					
Unrestricted funds	17	675,633		569,922	
Designated funds		1,031,142		257,538	
Restricted funds		105,000		22,500	
			<u>1,811,775</u>		<u>849,960</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved by the Board of Trustees on 30 October 2019.



J Bevan, Trustee.

Company Registration No. 02874642

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019		2018	
		£	£	£	£
Cash flows from operating activities					
Net income/(expenditure)		961,815		368,237	
Depreciation	10	25,044		20,511	
Interest receivable		(1,497)		(91)	
Increase/(decrease) in creditors	12	444,552		152,944	
Decrease/(increase) in debtors	11	64,861		(380,594)	
Net cash flows generated from operating activities			1,494,775		161,007
Cash flows from investing activities					
Interest receivable		1,497		91	
Payments to acquire tangible fixed assets	10	(13,598)		(51,952)	
Net cash flows from investing activities			(12,101)		(51,861)
Net increase/(decrease) in cash and cash equivalent			1,482,674		109,146
Cash and cash equivalents at the beginning of the year			579,481		470,335
Cash and cash equivalents at the end of the year			2,062,155		579,481

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019

1 STATUTORY INFORMATION

Trees for Cities is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the legal and administrative information page.

2 ACCOUNTING POLICIES

2.1 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 (FRS102) (effective 1 January 2015) – Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Trees for Cities meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Trees for Cities' ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 INCOME

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, except as follows:

When donors specify that incoming resources given to the charity must be used in future accounting periods, the income is deferred to those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that incoming resources are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

2.3 EXPENDITURE

Costs are included in the Statement of Financial Activities on an accruals basis inclusive of irrecoverable VAT and are allocated between expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure. Expenditure is provided for when a legal or constructive obligation exists. Expenditure is analysed as follows:

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support the activities of the charity.

Expenditure on raising funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are now included within support costs as required by the Charities SORP (FRS 102).

2.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery 33% on cost
Fixtures, fittings & equipment 20% and 33% on cost
Motor vehicles 33% on cost

2.5 LEASING AND HIRE PURCHASE COMMITMENTS

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

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount due.

2.7 PENSIONS

The charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities as they fall due.

2.8 ACCUMULATED FUNDS

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives

of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects.

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.10 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.

2.11 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

3 OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2019 £	Total 2018 £
Sponsorship of projects	128,163	34,821	-	162,984	351,790
Total activities for generating funds	128,163	34,821	-	162,984	351,790

4 EXPENDITURE

	Staff costs	Depreciation	Other costs	Total 2019	Total 2018
	£	£	£	£	£
RAISING FUNDS					
Fundraising costs	172,203	-	85,773	257,976	170,670
Support costs	3,352	554	25,637	29,543	34,006
Total raising funds	175,555	554	111,410	287,519	204,676
CHARITABLE ACTIVITIES					
<u>Urban forests – London</u>					
Activities undertaken directly	525,753	11,938	291,567	829,258	641,829
Support costs	10,235	1,693	78,270	90,198	97,161
Total	535,988	13,631	369,837	919,456	738,990
<u>Urban forests – Other UK cities</u>					
Activities undertaken directly	107,437	-	332,849	440,286	149,971
Support costs	2,091	346	15,994	18,431	21,746
Total	109,528	346	348,843	458,717	171,717
<u>Urban forests – International</u>					
Activities undertaken directly	17,373	-	25,923	43,296	33,589
Support costs	338	56	2,586	2,980	5,321
Total	17,711	56	28,509	46,276	38,910
<u>Edible playgrounds</u>					
Activities undertaken directly	701,157	8,199	332,939	1,042,295	528,399
Support costs	13,649	2,258	104,383	120,290	73,102
Total	714,806	10,457	437,322	1,162,585	601,501
Total charitable activities	1,378,033	24,490	1,184,511	2,587,034	1,551,118
Total expenditure	1,553,588	25,044	1,295,921	2,874,553	1,755,794

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

5 SUPPORT COSTS

	2019	2018
	£	£
Copying and printing	15,532	14,986
Legal and finance	12,386	8,701
Postage	2,011	1,963
Insurance	11,989	9,332
IT	58,442	23,842
Office maintenance	45,156	39,286
Office supplies	9,919	8,050
Rent	19,857	19,952
Recruitment	7,902	6,959
Telephone	15,584	12,682
Staff meetings	8,483	5,746
Other support costs	14,448	7,211
Governance costs (note 6)	39,733	72,626
	261,442	231,336

6 GOVERNANCE COSTS

	2019	2018
	£	£
Staff costs	29,665	60,528
Audit fees	9,500	9,500
Other governance costs	568	2,598
	39,733	72,626

Support costs which are not directly attributable to a specific charitable activity are allocated on a percentage basis based on staff time applied to each activity during the year.

Support costs include to payments to the auditors of £9,500 (2018: £9,500) in respect of audit fees and £745 (2018: £1,250) in respect of other services.

7 STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FUNDS - YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2018 £
INCOME FROM:					
Donations and legacies		164,696	18,686	-	183,382
Other trading activities	3	160,329	191,461	-	351,790
Investments		91	-	-	91
Charitable activities					
Urban forests	- London	358,630	383,927	-	742,557
	- Other UK cities	76,909	131,924	-	208,843
	- International	-	7,500	-	7,500
Edible playgrounds		263,780	108,550	257,538	1,588,768
Total charitable activities		699,319	631,911	257,538	1,588,768
Total income		1,024,435	842,058	257,538	2,124,031
EXPENDITURE ON:					
Raising funds	4	204,676	-	-	204,676
Charitable activities					
Urban forests	- London	348,910	390,080	-	738,990
	- Other UK cities	16,317	155,400	-	171,717
	- International	15,630	23,280	-	38,910
Edible playgrounds		350,703	250,798	-	601,501
Total charitable expenditure		731,560	819,558	-	1,551,118
Total expenditure		936,236	819,558	-	1,755,794
Net income/(expenditure) and net movement in funds		88,199	22,500	257,538	368,237
Fund balances at 1 April 2017		481,723	-	-	481,723
Fund balances at 31 March 2018	17	569,922	22,500	257,538	849,960

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

8 EMPLOYEES

NUMBER OF EMPLOYEES

The average (full time equivalent) monthly number of employees during the year was:

	2019	2018
	Number	Number
Fundraising and public relations	4	4
Urban Forests – London	13	10
Urban Forests – UK Cities	3	3
Urban Forests – International	1	1
Edible Playgrounds	20	10
	41	28

EMPLOYMENT COSTS

	2019	2018
	£	£
Wages and salaries	1,359,713	899,242
Social security costs	139,428	74,800
Other pension costs	54,447	34,764
	1,553,588	1,008,806

The key management personnel of the charity comprise the Chief Executive, the Finance and Administration Director, the Projects Co-Director, the Corporate Partnerships Director and the Development Director. The total employee benefits of key management personnel of the charity were £356,216 (2018: £272,440).

The number of employees whose annual emoluments were £60,000 or more were:

	2019	2018
	Number	Number
£60,001 – £70,000	-	1
£70,001 – £80,000	1	-
	1	1

9 TRUSTEES

None of the Trustees (nor any persons connected with them) received any remuneration during the year (2018: none).

During the year expenditure of £174 was reimbursed to trustees (2018: £nil).

10 TANGIBLE FIXED ASSETS

	Motor vehicles £	Plant and machinery £	Fixtures, fittings & equipment £	Total £
COST				
At 1 April 2018	48,731	21,005	53,616	123,352
Additions	13,598	-	-	13,598
Reclassification	6,283	(6,283)	-	-
At 31 March 2019	68,612	14,722	53,616	136,950
DEPRECIATION				
At 1 April 2018	18,798	11,191	53,616	83,605
Charge for year	20,137	4,907	-	25,044
Reclassification	6,283	(6,283)	-	-
At 31 March 2019	45,218	9,815	53,616	108,649
NET BOOK VALUE				
At 31 March 2019	23,394	4,907	-	28,301
At 31 March 2018	29,933	9,814	-	39,747

11 DEBTORS

	2019 £	2018 £
Trade debtors	471,490	334,843
Prepayments and accrued income	149,518	351,026
	621,008	685,869

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018	
	£	£	
Trade creditors	121,916	41,930	Deferred income outstanding at the balance sheet date consists entirely of income deferred during the year and comprises of various income streams whereby the income recognition criteria outlined in the Statement of Recommended Practice 2015 (FRS 102) have not been met.
Taxes and social security costs	252,761	62,432	
Deferred income	347,448	212,177	
Other creditors	177,564	138,598	
	<u>899,689</u>	<u>455,137</u>	

13 PENSION AND OTHER POST-RETIREMENT BENEFIT COMMITMENTS

Defined contribution

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund as detailed below. Contributions of £6,426 (2018: £3,398) were outstanding at 31 March 2019.

	2019	2018
	£	£
Contributions payable by the charity for the year	<u>54,447</u>	<u>34,764</u>

14 SHARE CAPITAL & CONTROL

The charity is a company limited by guarantee and is under the control of the board of Trustees.

15 DESIGNATED FUNDS

The income funds of Trees for Cities include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Movement in funds			
	Balance at 1 Apr 2018	Income	Expenditure	Balance at 31 Mar 2019
	£	£	£	£
Edible playgrounds	257,538	773,604	-	1,031,142
	<u>257,538</u>	<u>773,604</u>	<u>-</u>	<u>1,031,142</u>

A designated fund has been set aside by the Trustees for future food growing in schools. The £1,031,142 fund at 31st March 2019 has been funded by our corporate partner Bulb and will be expended in future years.

16 RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2018	Income	Expenditure	Balance at 31 March 2019
	£	£	£	£
Urban Forests – London	22,500	540,885	(563,385)	-
Urban Forests – UK Cities	-	211,211	(106,211)	105,000
Urban Forests – International	-	14,000	(14,000)	-
Edible Playgrounds	-	281,729	(281,729)	-
Other trading activities	-	34,821	(34,821)	-
Donations and legacies	-	78,145	(78,145)	-
	<u>22,500</u>	<u>1,160,791</u>	<u>(1,078,291)</u>	<u>105,000</u>

Trees for Cities' charitable projects are funded by both restricted and unrestricted income.

The following list of organisations contributed significant funds (in excess of £15,000) which have been used by the charity for charitable activities:

Arcadia Charitable Trust	Players of People's Postcode
Bloomberg L.P.	Lottery – awarded funds
Bulb	from Postcode Green Trust
Bunzl plc	PwC UK
Clear Channel UK	RSM UK Foundation
Garfield Weston Foundation	St Paul's Church of England
Greater London Authority	Primary School
Heathrow Community Fund	The Dulverton Trust
London Borough of Ealing	The Morris Charitable Trust
London Borough of Enfield	The Sir Peter O'Sulleavan
London Borough of Redbridge	Charitable Trust
Loxford School	The Woodland Trust
MOJU Ltd	Tideway
Mothercare UK Ltd	Towerbrook Foundation Ltd
npower	WasteCare Foundation

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Designated funds	Total
	£	£	£	£
FUND BALANCES AT 31 MARCH 2019 ARE REPRESENTED BY:				
Fixed assets	28,301	-	-	28,301
Current assets	1,547,021	105,000	1,031,142	2,683,163
Creditors: amounts falling due within one year	(899,689)	-	-	(899,689)
	675,633	105,000	1,031,142	1,811,775

FUND BALANCES AT 31 MARCH 2018 ARE REPRESENTED BY:

Fixed assets	39,747	-	-	39,747
Current assets	985,312	22,500	257,538	1,265,350
Creditors: amounts falling due within one year	(455,137)	-	-	(455,137)
	569,922	22,500	257,538	849,960

18 COMMITMENTS UNDER OPERATING LEASES

At 31 March 2019 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2019	2018	2019	2018
	£	£	£	£
Within one year	15,500	15,500	15,969	15,008
Between two and five years	10,000	15,000	36,046	52,008
In over five years	-	-	-	-
	25,500	30,500	52,015	67,016

Lease payments recognised as expenditure during the year totalled £33,075 (2018: £29,320).

19 RELATED PARTIES

Other than the trustee expenditure reimbursements detailed in note 9, there were no related party transactions in the year to 31 March 2019 (2018: none).

GET IN TOUCH

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TRUSTEES

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(Chair)

James Bevan

Selena Gray

Chris Harper-
Harris

Bryan Miller

Anant Shah

Steve Workman

FOUNDERS

Julian Blake

Jane Bruton

Jake Kempston

Belinda Winder

PATRONS

Jamie Oliver

Lord Rogers

of Riverside

Jon Snow