



Annual Report and Financial Statements

1 April 2025 - 31 March 2026

Creating a greener and healthier future





PATRON

His Excellency Vice Admiral Sir Jeremy
Kyd KBE

COMMITTEE MEMBERS

Philip Taylor (Chair)
Bruce Labey (Vice Chair)
Pierre Louw (Hon. Treasurer)
Peter Ilton (Hon. Secretary)
Nick Armstrong
Julie Kloeckner
Anna Bradstock
Sarah Grigson
Richard Holden

Committee members are also governors
and members of Jersey Trees for Life.

CHIEF EXECUTIVE OFFICER

Alex Morel

Jersey Trees for Life was founded in 1937
as the Jersey Branch of Men of the Trees.
We are registered with the Jersey Charity
Commissioner (No. 10) and with Jersey
Financial Services Commission as Non-
Profit Organisation (No. 0154).



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CHAIRMAN'S REPORT

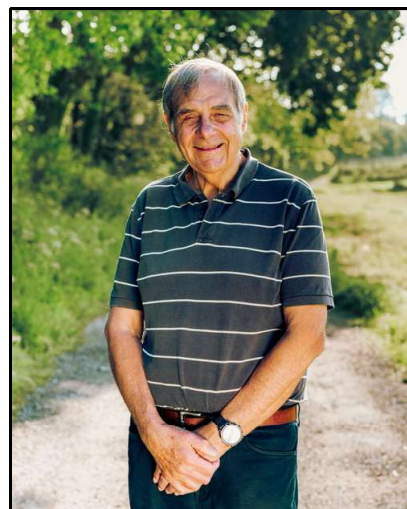
It is with great pleasure that I present Jersey Trees for Life's annual report and financial statements for 2025-26. Everything we do is centred around creating a greener, healthier future for Jersey, with healthy woodlands, accessible green spaces and connected hedgerows that are valued and supported by a community that cares for trees. I'm proud to say that our team has worked tirelessly throughout the year to this end, making tangible progress in terms of both ecological benefit and community engagement.

Our long-term strategy is based on four pillars, the first being planting. As well as increasing the number of trees, we aim to increase biodiversity and ensure the right trees are planted in the right places. This last point is vital in a changing climate; hence we've been complementing native species with carefully selected others that are better suited to future conditions. For example, our partnerships with Jersey National Park and National Trust for Jersey are gradually converting the north coast from a sea of bracken to a mix of hardy coastal-friendly trees and shrubs.

Tree protection is another priority and we've increased our focus in this area, acting as consultants to help landowners understand the health of their trees and better understand their options. Trees can't speak for themselves, which is why we act as their voice, so when the new environment minister is in place, we will lobby for greater tree protection regulation and enforcement. Meanwhile our volunteer base continues to grow and our team has made numerous educational visits to schools and youth groups, espousing the benefits of trees.

The last year's financials are a reassuring reminder of our financial stability and strong governance. We operate thanks to grants, fundraising and support from our members and the wider community – something for which we remain deeply grateful.

As to the future, we have to be resilient to remain relevant. We live in a fast changing world. Our resilience depends not just on our financial resources but also on all those who support us. I'd like to thank each and every one of our members, donors, sponsors, volunteers and other supporters, as well as our own team, for the crucial role you continue to play in building a better future for us all. We quite simply couldn't do it without you.



Philip Taylor



CHIEF EXECUTIVE'S REPORT

I am writing this report during the year's second heatwave of the year, while the team is out watering the trees we have planted over the past two winters. The temperature difference between watering in the middle of Egypte Woods and on the exposed headland of the north coast, surrounded by fields of bracken, is stark.

If ever there was a call to action for Jersey to plant, protect and care for more trees, it is now. Trees won't solve global climate change on their own but they can transform the places where we live, work and spend time. They can cool our lanes, shade our parks, shelter our homes and improve the health and resilience of our island.

Trees are nature's air-conditioning units. Through shade and the release of water vapour, they cool the air around us, soften the impact of heatwaves and create more comfortable, healthier spaces for people and wildlife. They also hold soil in place, support biodiversity, absorb carbon, slow water run-off and make our island more beautiful.

However, our work is not as simple as planting any trees anywhere. As Jersey faces drier springs, hotter summers and stormier winters, choosing the right trees for the right places becomes even more important. Certain species that have served us well in the past, including silver birch, Scots pine and beech, will struggle outside mature woodland environments as the climate changes. Our responsibility is to plant for the island our children will inherit, not simply the island we have known.

This is why we must be bold in our ambitions. Having helped replenish public parks and spaces that lost hundreds of trees in Storm Ciarán, our focus now turns to the north coast, where we aim to re-establish a green canopy for wildlife to thrive and uncover hidden heathland from beneath seas of bracken, while maintaining our spectacular sea views.

We encourage all our supporters to be part of this journey. Whether you're identifying land, offering financial support or joining our growing volunteer base, you'll be helping to create a greener, healthier future for Jersey.



Alex Morel



HIGHLIGHTS

- Our new 10,000-litre water bowser arrived in March, just ahead of the driest spring on record. This meant we were able to water the trees planted along the Railway Walk and at Val de la Mare Arboretum.
- The spring and summer months involved woodland management activities at the newly created La Moye Woods and Egypte Woods, where we took on management after years of neglect, with the support of Greening Jersey.
- At Egypte, we've slowed erosion and tree damage by reducing biking activity and blocking numerous newly created and unauthorised cycle tracks and jumps.
- After 20,000 trees and whips arrived at our nursery at the beginning of winter, we began extending Egypte Woods to the east, replacing areas previously dominated by bracken with trees able to withstand more extreme weather conditions.
- We planted two new tree collections at Val de la Mare: the Fruit & Nut Collection sponsored by Ports of Jersey, and the Himalayan Collection sponsored by Jersey Electricity.
- Working with the Parks and Gardens team within the Government of Jersey Infrastructure Department, we helped replenish Howard Davis Park, Millbrook Park, Sir Winston Churchill Park and the newly created Millbrook Playing Fields.
- Most of the winter months were taken up with planting around the solar farms, screening them from walkers and vastly improving the biodiversity and health of the area. Jersey Electricity also funded new electric trimmers for our rangers, making hedgerow management much easier and more efficient.
- Storm Goretti brought down our wonderful large eucalyptus at the entrance to Val de la Mare, as well as a tree at Adelina Wood. We have left the eucalyptus on its side, as it is showing strong signs of life. We will have to wait and see what happens with this beautiful tree.
- We have welcomed a new trainee ranger, Leni Savva, to the team, and Alex Williams has joined us to help with data collection and mapping. We are also delighted that our lead arborist, Chris Queree, has qualified as a professional Tree Inspector and is now assisting Andium Homes.
- Finally, we are grateful to Enid Gautier, who gifted us Adelina Wood in her will so that birds, bees and children can benefit from it for years to come.

HONORARY TREASURER'S REPORT



A warm thank you to all members, volunteers, staff and the committee for their dedication and support throughout the year. Your commitment saw the charity delivering another highly successful year. It is an honour to be part of such a meaningful organisation, which carries out incredible work in planting, protecting and educating about trees across our island.

This year, the charity has again been fortunate to receive major grant funding from Roy Overland Charitable Trust, along with generous donations from local businesses and individuals. In addition to these major contributions, we are grateful for every donation received, as each one plays a vital role in sustaining the charity's work.

For the year ending 31 March 2026, the charity recorded a total income of £401,219 a decrease of £39,278 compared to the previous year.

Not all contributions come in the form of financial donations. I would also like to acknowledge the tremendous efforts of local businesses, schools, and individuals who have generously donated their time and skills to support our work. Their dedication is invaluable, and we sincerely appreciate their efforts.

	2026 £	2025 £	Movement
Grants and donations	346,086	397,811	(51,725)
Membership subscriptions	22,536	24,050	(1,514)

Per table above, donations and grants are down on the previous year by £51,725. Membership subscriptions are down £1,514 on the previous year.

	2026 £	2025 £	Movement
Income from commercial activities	25,135	7,923	17,212
Interest	2,323	1,181	1,142

Earned income increased over the previous year by £120,358 with materials up by £30,025 against the previous period. Time charged to commercial activities increased by £73,122. Interest received over the past year was £1,142 higher than the previous period.

The charity maintains a moderately cautious investment risk profile, with investments held in Evelyn Partners' Steady Growth Fund, valued at £693,088 at the year end.

The charity will continue increasing earned income through commercial activities. This ensures a return to assist in paying overhead cost while still being available to undertake its key project work.

Pierre Louw

Honorary Treasurer



		2026		2025
	Note	Unrestrict ed Funds	Restrict ed income funds	Total this year
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income:				
Membership subscriptions		22,536	-	22,536
Grants and donations		200,349	145,737	346,086
Activities for generated funds	3	5,138	-	5,138
Investment income				
Investment interest		-	-	-
Bank interest		2,323	-	2,323
Incoming resources from commercial activities		221,644	-	221,644
Cost of sales		(49,377)	-	(49,377)
Staff cost allocation		(147,131)	-	(147,131)
		25,135	-	25,135
Tax recovered		-	-	-
TOTAL INCOMING RESOURCES		255,481	145,737	401,219
RESOURCES EXPENDED				
Cost of generating funds				
Investment management costs:				
Bank and broker charges		148	-	148
Charitable activities				
Staff costs	4	31,520	191,453	222,974
Direct costs		-	-	-
Motor vehicles and travel costs		3,367	4,115	7,483
Equipment and consumables		1,679	2,052	3,730
Repairs and maintenance		1,829	2,235	4,064
Rent and office expenses		14,627	17,878	32,505
Charity Projects		-	32,385	32,385
Governance costs				
Insurance		8,312	-	8,312
Stationary and postage		863	-	863
Asset depreciation		9,833	-	9,833
Telephone, Computer and internet		756	-	756
Travel and meetings		346	-	346
Promotion and advertising		5,207	-	5,207
		78,486	250,118	328,604
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		176,996	(104,381)	72,614



	2026			2025
	Unrestricted Funds	Restricted income funds	Total this year	Total
OTHER RECOGNISED GAINS/(LOSSES)				
Loss on disposal and Revaluation of investments	-	-	-	-
Loss on disposal of assets	-	-	-	-
	-	-	-	-
Prior year adjustments	(125)	-	(125)	(5,332)
* Reallocation of restricted reserves	-	-	-	-
	(125)	-	(125)	(5,332)
NET MOVEMENT IN FUNDS	176,871	(104,381)	72,489	38,421
TOTAL FUNDS BROUGHT FORWARD	566,456	315,884	882,340	843,918
TOTAL FUNDS CARRIED FORWARD	743,327	211,503	954,829	882,340

* Reallocation of restricted reserves relating to wages costed against projects receiving restricted donations but paid through unrestricted funds. In addition to restricted funds released to fund the apprentice scheme.

Balance Sheet

for the year ended 31 March 2026



		2026		2025	
		£	£	£	£
	Note				
FIXED ASSETS					
Tangible fixed assets	5	30,103		30,232	
Listed Investments	6	586,460		586,460	
			616,563		616,692
CURRENT ASSETS					
Debtors and prepayments		57,839		14,721	
Stock asset		746		120	
Balances with bank and brokers		279,681		250,806	
		338,266		265,648	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year		-		-	
Net current assets			338,266		265,648
Net assets			954,829		882,340
FUNDS EMPLOYED					
Unrestricted funds			743,327		566,456
Restricted funds			211,503		315,884
			954,829		882,340

Approved on behalf of the Committee on _____ and signed by;

Chairman _____



1. ACCOUNTING POLICIES

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with accounting principles generally accepted in the Channel Islands and the requirements of "Accounting and Reporting by Charities" Statement of Recommended Practice (SORP 2015).

1.2 Income and expenses

Subscriptions fall due during the year. They are accounted for in the financial year in which the renewal falls. Other income and expenses are accounted for on an accruals basis, except for tax credits, which are accounted for when they are claimed.

1.3 Tangible fixed assets

Tangible fixed assets are accounted for at cost less depreciation, which is accounted for on a straight line basis over the useful lives of the assets, estimated at 5 years. Minor tools and equipment with a cost of less than £100 are written off in the year in which the expenditure was incurred.

1.4 Investments

Investments are stated at cost less provision for permanent impairment in value.

1.5 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually received. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed. Gifts in kind for use by the charity are included in the SoFA as incoming resources as receivable.

1.6 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the annual report.

1.7 Governance costs

Include costs of the preparation and examination of accounts, the cost of meetings and the cost of any legal advice to the board on governance or constitutional matters.

1.8 Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

1.9 Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.



2. BACKGROUND TO THE ASSOCIATION

The charity traces its origins to 1937, when it was established as the Jersey branch of Men of the Trees, an international organisation (now known as the International Tree Foundation). The Association was subsequently incorporated as The Jersey Association of the Men of the Trees on 17 November 1989 by an Act of the Royal Court of Jersey, at which point it became an independent Jersey charity and acquired the assets and liabilities of the original branch.

On 8 February 2013, the Royal Court confirmed a new constitution and a change of name to Jersey Trees for Life. The Association is a charity whose objects are “to encourage the protection, preservation and planting of trees throughout the Island of Jersey and to foster among the inhabitants of the Island a love and appreciation of trees for their amenity, ecological and other values”.

The Comptroller of Taxes in Jersey has confirmed that he accepts that the Association is a charitable body and that as such he will not seek to assess it to income tax on its income.

3. ACTIVITIES FOR THE GENERATION OF FUNDS - FUNDRAISING

These typically include theme events, member events, and sales of merchandise. Income is shown net of relevant expenditure.

4. STAFF COSTS	2026	2025
	£	£
Salaries	299,068	294,139
Contractors	2,235	4,894
Employer's Social Security contributions	47,458	42,823
Training and other costs	<u>28,421</u>	<u>14,337</u>
	<u>377,181</u>	<u>356,192</u>

* Includes salaries allocated to Cost of Sales of £147,131

The average number of employees in service during the year was nine, one more than the previous period.



5. TANGIBLE ASSETS

	Motor vehicles	Tools and equipment	Office equipment	Total
	£	£	£	£
Cost				
<i>Beginning of the year</i>	42,610	69,089	6,885	118,584
Additions	-	9,100	604	9,704
Disposals	-	-	-	-
<i>End of the year</i>	<u>42,610</u>	<u>78,190</u>	<u>7,488</u>	<u>128,289</u>
Depreciation				
<i>Beginning of the year</i>	37,152	45,104	6,096	88,353
Disposal	-	-	-	-
Charge	1,365	8,271	197	9,832
<i>End of the year</i>	<u>38,517</u>	<u>53,376</u>	<u>6,293</u>	<u>98,186</u>
Net book value 31 March 2026	<u>4,094</u>	<u>24,814</u>	<u>1,195</u>	<u>30,103</u>
Net book value 31 March 2025	<u>5,458</u>	<u>23,985</u>	<u>788</u>	<u>30,232</u>

6. LISTED INVESTMENTS

	2026		2025	
	£	£	£	£
	Cost	Market value	Cost	Market value
Bonds	<u>587,863</u>	<u>693,088</u>	<u>587,863</u>	<u>617,463</u>



7. FUNDS EMPLOYED

	Accumulated	Restricted (Other)	Val De Mare Project	Total
		(1)	(2)	
At 1 April 2025	566,456	260,307	55,577	882,340
Surplus / (Deficit) for the year	176,871	(83,960)	(20,421)	72,489
Release of reserve	-	-	-	-
At 31 March 2026	<u>743,327</u>	<u>176,347</u>	<u>35,155</u>	<u>954,829</u>

The Committee consider that the Accumulated Reserve in as far as it is represented by the Bond Portfolio is not available as a free reserve as the income generated supports the Charity's offices and the full time members of staff.

(1) Funds received into restricted (other) largely represent the net balance, at the end of March, in respect of amounts received from various donors not yet utilised.

(2) This reserve was created in 2013 to provide for the re-establishment and maintenance of the arboretum at Val De Mar. It further includes additional amounts received since it was created less the annual costs to maintain the arboretum.



OUR VISION

An island where healthy woodlands, accessible green spaces and connected hedgerows are valued and supported by a community that cares for trees.





PLANTING TREES

Improve our island's biodiversity, climate resilience and carbon capture capabilities.





PROTECTING TREES

Represent the needs of trees in face of development, invasive non-native species, pests and diseases.





CARING FOR TREES

Restoring habitats, raising the standards of tree care and maintenance while providing a refuge for trees at risk of extinction





EDUCATING ABOUT TREES

Promoting the importance of trees and inspiring people to have a meaningful connection with them.





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