

ANCIENT TREE FORUM

England & Wales · Charity number 1071012

Details

Other names	ATF
Status	Registered
Legal form	Charitable company
Company number	03578609
Registered	1998-08-14
Register	View on the Charity Commission register

Contact

Address	Ancient Tree Forum 167-169 Great Portland Street 5th Floor London W1W 5PF
Phone	07897709652
Email	admin@ancienttreeforum.co.uk
Website	www.ancienttreeforum.org.uk

Activities

Objects: TO PROMOTE THE PROTECTION AND PRESERVATION OF ANCIENT AND OTHER VETERAN TREES, AND THEIR ASSOCIATED WILDLIFE, FOR THE BENEFIT OF THE PUBLIC TO PROMOTE STUDY AND RESEARCH IN THE BIOLOGY, ECOLOGY AND CONSERVATION OF ANCIENT AND OTHER VETERAN TREES AND THEIR ASSOCIATED WILDLIFE AND TO DEVELOP THE BEST TECHNIQUES FOR THEIR CONSERVATION TO PUBLISH AND DISSEMINATE INFORMATION ON ANCIENT AND OTHER VETERAN TREES AND THEIR ASSOCIATED WILDLIFE, AND ON TECHNIQUES FOR THEIR MANAGEMENT AND CONSERVATION TO FOSTER UNDERSTANDING AND APPRECIATION OF THE BIOLOGICAL, CULTURAL, HISTORIC AND AESTHETIC VALUE OF ANCIENT AND OTHER VETERAN TREES

Activities: to promote the protection and preservation of ancient trees, and their associated wildlife, for the benefit of the public;

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£155,679	£142,788	-	-
2024-03-31	£145,419	£138,010	-	-
2023-03-31	£115,691	£136,834	-	-
2022-03-31	£149,349	£145,098	-	-
2021-03-31	£68,071	£90,922	-	-

Trustees

Name	Role	Appointed
Richard Powell OBE	Chair	2023-09-05
Cheryl Silvawood		2022-09-06
Luke Barley		2021-12-07
Luminita Holban		2021-11-01
Matthew Searle		2022-09-06
Michelle Doyle Wildman		2022-09-06
Philip Allen Todd		2019-10-09
Thomas Boughton		2025-09-16
Thomas Hill		2023-09-05
Tonia Clark		2025-09-16

Accounts

Ancient Tree Forum

(A company limited by guarantee)

Report and Financial Statements For the year ended 31 March 2025

Company number 03578609 (England & Wales)

Charity number: 1071012



Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2025
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**Ancient Tree Forum
Report and Financial Statements
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Report of the Trustees**

The Trustees, who are also Directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025 which is also prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The Trustees have adopted the provisions of 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).

Chair's Report – Ancient Tree Forum

The Ancient Tree Forum (ATF) is needed now more than ever. This is a pivotal moment for ancient and other veteran trees, the habitats they support, and the landscapes in which they survive and flourish. These trees are living monuments of global importance — essential for biodiversity, cultural heritage, carbon storage, soil health and both mental and physical wellbeing.

As the UK's only organisation dedicated to the conservation of ancient and other veteran trees, the ATF's profile and influence continues to grow. Our expertise is increasingly sought by national charities, landowners, local authorities and government bodies. Through training, outreach and expert guidance, we help others understand and care for these irreplaceable natural assets.

In March 2025, we successfully completed the third and final year of our project, in partnership with the Arboricultural Association and funded by DEFRA's Trees Call to Action Fund. This initiative delivered a range of training and certification opportunities, establishing a national network of skilled professionals dedicated to managing ancient and veteran trees.

We also conducted a mid-term review of our five-year strategy, reaffirming our long-term vision and the outcomes we aim to achieve by 2027. A key strength of our progress lies in the expertise of our volunteers, alongside the continued growth of our local groups network and the strengthening of strategic partnerships. These relationships are vital to driving advocacy and action for these remarkable trees, as well as the soils and landscapes that sustain them.

Our progress would not be possible without our dedicated volunteers, supported by a committed staff team and an experienced, engaged Board of Trustees. Together, we remain focused on safeguarding ancient and other veteran trees — now and for generations to come.

Richard Powell OBE, Chair, Ancient Tree Forum

Objectives and Activities

Our charitable purposes, as lodged with the Charities Commission of England and Wales, are:

- To promote the protection and preservation of ancient and other veteran trees and their associated wildlife, for the benefit of the public.
- To promote study and research in the biology, ecology and conservation of ancient and other veteran trees and their associated wildlife and to develop the best techniques for their conservation.
- To publish and disseminate information on ancient and other veteran trees and their associated wildlife and on techniques for their management and conservation.
- To foster understanding and appreciation of the biological, cultural, historic and aesthetic value of ancient and other veteran trees.

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Report of the Trustees**

Public Benefit

The ATF Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The primary public benefit provided by the ATF lies in raising awareness of the critical importance of old trees to biodiversity, landscapes, culture and communities — as well as the threats they face and their alarming decline. Ancient and other veteran trees (AoVTs) provide a unique and irreplaceable habitat for thousands of species and require highly specialised care to ensure their long-term health and survival.

The ATF is the only organisation in the country with expert knowledge specifically dedicated to the management, protection and conservation of old trees. We work closely with leading environmental and tree-focused charities to integrate this specialist knowledge into policy and land management practices.

To realise our vision, we must build committed and lasting partnerships with both organisations and individuals. This requires sustained investment in the development, recruitment and succession of relationships and alliances, particularly in times of change. These connections are fundamental to maintaining strong advocacy for our oldest trees.

Achievements and Performance

In 2024–2025, the ATF continued to shape policy and influence government bodies, collaborating with major charity landowners and training professionals in the care and good management for ancient and other veteran trees. This included engaging with key government and industry consultations. The ATF also maintained strong partnerships with the Woodland Trust and the Tree Council on initiatives aimed at protecting important trees.

The ATF successfully completed the third and final year of its project, in partnership with the Arboricultural Association and funded by DEFRA's Trees Call to Action Fund.

Our work was shared widely through our website, social media and quarterly e-newsletter, as well as through events and webinars. Additionally, we continued to support and bring together our local group organisers.

2024-2025 is the third year of a five-year strategy for the Ancient Tree Forum. Our strategy describes the change, or outcomes, we want to create. Below, we describe the progress made in 2024-2025 towards those outcomes.

Training and Professional Development Achievements

ATF successfully concluded the third and final year of the Trees Call to Action Fund (TCAF) project, exceeding training targets and delivering a lasting impact on professional development in Ancient and other Veteran Tree (AoVT) care.

3 Year Project Key Training Achievements

- 636 professionals trained (exceeding the target of 450) through VETcert courses, VETree workshops, Tree Architecture training, and exam preparation webinars.
- 202 professionals completed VETcert training, surpassing the original goal of 192.
- 136 participants trained through nine "Valuing and Managing Veteran Trees" (VETree) workshops, exceeding the initial target of six workshops.
- 101 professionals trained through six advanced Tree Architecture courses, exceeding the target of 96.
- 197 professionals participated in exam preparation webinars, more than doubling the target of 90.

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- 114 VETcert exam places delivered by our project partner the Arboricultural Association (target: 100), increasing the number of certified professionals.

Expanding Access and Inclusion

A bursary programme was implemented to increase accessibility, awarding 68 bursaries to under represented groups, including women, younger professionals, and people of colour. This initiative aimed to broaden participation across the training offer and to increase the uptake of engagement by practising level professionals, though structural barriers in the sector remain a challenge.

Training Impact and Sector Influence

- Over 97% of participants rated ATF training as excellent or exceeding expectations.
- Training increased skills, knowledge, and confidence, with over 95% of participants reporting improved understanding of AoVT management and planning.
- Strategic partnerships with the National Trust (SE) and Crown Estate at Windsor have influenced veteran tree care at a land management level.
- The project has raised awareness of VETcert, with consulting professionals seeing an increase in demand for certified expertise.

While significant progress has been made in embedding best practices for veteran tree management, continued efforts are needed to increase uptake of VETcert at the practising level and further influence procurement policies among landowners.

With the completion of the TCAF project, ATF remains committed to supporting professional development in veteran tree care and working towards a sector-wide strategic approach for the long-term protection and management of ancient trees.

Major partnerships – strategic approaches, policy influencing and project delivery

- We completed the funded relationship with the Arboricultural Association (AA), where the ATF was lead partner for the three-year Trees Call to Action Fund project. The ATF offered VETcert (and other) training, and the AA offered the VETcert exams.
- ATF is a partner on the Wood Pasture and Parkland Network, working alongside colleagues from the National Trust, Wildlife Trusts, Crown Estate, Forestry England, Forestry Commission, Forest Research, Natural England, RSPB, Woodland Trust, Tree Council and Nature Scotland among others. The ATF helped organise a joint field meeting with the Technical Advisory Panel in September 2024 at Gritnam Wood, New Forest.
- The ATF continues to collaborate with the Woodland Trust and UCL to share insights from the SCATTER Project, which is now integrated into the Woodland Trust's *Living Legends Campaign*.
- In November 2024, the ATF participated in a DEFRA workshop on Acute Oak Decline, focusing on the causes and management of this pressing tree health issue.
- Looking ahead, the ATF is partnering with the City of London to organise an international conference on the *Biodiversity of Pollarded and Veteran Trees* in June 2025. The conference will explore the biodiversity of pollarded trees, address the impacts of climate change, and present updated management guidance to support biodiversity.

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ATF National Field Meeting - bringing a range of partners together to learn about AoVT management

- As a result of Storm Ciaran, the ATF's Autumn 2023 Field Meeting at Ashton Court, Bristol, was rescheduled to April 2024.
- ATF's Autumn 2024 National Field Meeting was held at Staverton Park, Suffolk.

Local events – reaching further to local professionals and organisations

Our local groups ran 13 events in 2024-2025, reaching over 500 people participating in these events to develop their knowledge and understanding of ancient and other veteran trees. Evaluation surveys were undertaken after each event to ensure we continue to learn from our supporters' experiences.

Partner organisations influenced by ATF training

The strategic approach of ATF training, funded by TCAF, involves:

- Raising awareness of the need to protect and manage AoVTs.
- Raising awareness of VETcert which is the European qualification and standard for managing AoVTs.
- Building professionals' skills and knowledge to improve the understanding and management of AoVTs by providing a training pathway toward VETcert certification.
- The project seeks to increase the skills/qualifications not only of existing professionals but also seeks to increase the diversity of the sector (by creating more opportunities for under-represented groups in the pathway toward certification).
- Raising awareness with major landowners/managers of AoVTs to increase recognition of VETcert as the benchmark qualification in the industry.

The external evaluation of our Trees Call to Action Fund project shows that the training pathway has raised awareness of the need for appropriate management of ancient and other veteran trees, increased the pool of people engaged in developing skills and knowledge in the management of these trees and created a platform for bringing professionals together to share and develop their interest and to extend their own practice.

We will fill gaps in the knowledge base and share them through ATF services.

How we achieved our targets

Following the launch of a panel of volunteer specialists, the Technical Advisory Panel, in June 2022. These volunteers continue to work on knowledge creation so that the ATF can fill gaps in knowledge about managing ancient and other veteran trees:

- Retrenchment - The Technical Advisory Panel has continued its discussions on retrenchment, focusing on how it applies across different tree species and age classes. Ongoing conversations have highlighted the challenges of definitively identifying age-related retrenchment in the field. It was widely agreed that such uncertainty is inevitable, given the long timescales involved in tree development and that this should be acknowledged in our approach. As a result, the Retrenchment Working Group is in the process of revising the definition to reflect these complexities.
- Halo Guidance - The Technical Advisory Panel has also focused on developing guidance for Halo Clearance. The aim is to share the guidance at the upcoming International Conference on the Biodiversity of Pollard and Veteran Trees.

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- Policy Consultations – The Technical Advisory Panel's Policy Consultation Working Group continues to collaborate with experts, advocating for policies and legislation that prioritise the recognition, protection, conservation, and effective management of ancient and veteran trees.
- In 2024/25, the group contributed to the *Protecting Important Trees Project*, focusing on reviewing legal protections and financial support for Trees Outside Woodland. Feedback was submitted to the Tree Council in September 2024. The ATF was also represented at the *Woodland Trust's Protecting the UK's Tree Heritage* event in November 2024, which featured the launch of the SCATTER Project. The ATF also participated in a workshop held at the Woodland Trust Head Office in Grantham in March 2025. The workshop reflected on progress towards improved protection of the oldest and most special trees and agreed a plan to sustain and energise our collective power to secure protection of our heritage trees.
- The ATF provided responses to key consultations, including the *National Planning Policy Framework* and the *BS 5837* revision and offered input on the *Preserving Trees and Woodlands* consultation in Wales.
- Furthermore, the ATF participated in the *Forestry Commission's Project WIDGET* workshops and attended the final session in March 2025 to discuss the impact of development on ancient woodlands. The ATF also submitted feedback to the *Land Use Consultation* on Defra's vision for land use in England.

ATF is engaged and acknowledged as a key partner in policy alliances

How we achieved our targets

ATF's relationship with Natural England has been enhanced by two core ATF assets:

- partnerships with organisations such as Woodland Trust and the Tree Council.
- ATF's volunteer experts and the knowledge drawn from the ATF's Technical Advisory Panel. The combination of partnerships and volunteer expertise – co-ordinated by ATF staff, has allowed the ATF to continue to influence consultation responses and legislative and policy opportunities through an informal alliance with these partner organisations. This has led to a substantial body of work between ATF's Technical Advisory Panel and Natural England and will prove fruitful for future years - we have recently renewed ATF involvement with the Wood Pasture and Parkland Network, coordinated by Natural England and hosted a joint meeting between them and the ATF's Technical Advisory Panel in 2024, to share knowledge and build links.

We are an active member of other alliances through our relationship with the Wildlife and Countryside Link.

A cohort of "2030 experts" (experts of the future) are recruited and mentored

How we are working towards our targets

- The Experts of the Future (EotF) initiative received 25 applications, with four candidates appointed after interviews held in July 2024, supported by the Technical Advisory Panel.
- EotF volunteers have completed their VETcert training and the ATF Tree Architecture course. They have actively participated in key events, including two retrenchment workshops and a field visit to Gritnam Wood in the New Forest, organised in collaboration with the Wood Pasture and Parkland Network. Additionally, they have contributed to TAP meetings, seeking guidance and support for their ongoing projects.

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- Significantly, EotF have taken an active role in developing the ATF's forthcoming Halo Clearance guidance and are actively supporting the International Conference on the biodiversity of pollarded trees.
- Mentorship arrangements are underway, drawing on Technical Advisory Panel and the wider ATF network. The programme continues to provide valuable learning and engagement opportunities for the next generation of ancient tree specialists.

Behind the scenes

We continued to develop our understanding about equity, diversity and inclusion – submitting our second response to the Race Report in 2024. We continued to invite all our volunteers to complete EDI training.

Looking ahead – 2025-2026

This is a critical time for ancient and other veteran trees, the habitats they support and the landscapes in which they can survive and flourish. Their protection is crucial, not least because these living monuments represent a globally important resource, for biodiversity, carbon capture, soil conservation, cultural connection, and mental and physical health. Britain is thought to have the highest proportion and the most substantial ancient oaks in northern Europe. The Ancient Tree Forum has much demand to meet – we are the only organisation in the country specialising in the conservation of ancient and other veteran trees. We continue to focus our growth on our volunteering and partnership networks and training, because we believe these are the most sustainable and strategic ways to ensure our expertise is used across the country.

The ATF undertook a mid-term review of the strategy in December 2024 and updated the strategic outcomes for 2025-2027. We will continue to focus our work with land managers, landowners, local authorities, and national government. We will fill further gaps in our knowledge base and are working on a series of guidance notes to align with the VETcert training resources. We will deliver and improve our offers of training, outreach, advice and guidance to other organisations. We will work to ensure we meet our ambition to create a nationwide network of trained and certified VETcert professionals and that organisations and landowners will specify VETcert professionals when carrying out work on AoVTs.

We are improving and continuously reviewing our governance and finance procedures and continue to seek to become a more inclusive organisation.

We will remain a volunteer-powered organisation and we will always seek to collaborate and work in partnership with other organisations and charities. We know that without our volunteers, partners and many other interested stakeholders, working with us to protect our oldest trees, we could not achieve our vision for ancient and other veteran trees, their wildlife, and their heritage and cultural values to be safeguarded now and in the future.

Volunteers

Many of the ATF's main activities in 2024 - 2025 were powered by over 80 volunteers – including the leadership role undertaken by our Trustees, the support and advice from the Technical Advisory Panel volunteers and the work our local groups undertake to arrange field meetings to give people opportunities to learn about and visit ancient trees.

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Report of the Trustees**

Structure, Governance and Management

ATF continued to review our governance arrangements during 2024 - 2025. We reviewed our Board's skill set and identified that we needed to recruit three new Trustees.

Trustee changes

Vikki Bengtsson & David Wallace-Hare resigned from the Board on 13 November 2024.

Staff changes

Kirsty Joynes, Finance Officer left the organisation in July 2024. Jeanette Caddick joined the Ancient Tree Forum as the Finance Officer on 1 November 2024.

At the end of December 2024, the Trustees created the role of Executive Director and appointed the existing Operations Manager, Bob Warnock to this role.

The ATF H&S Policy and the Safeguarding Policy were updated to reflect these staff changes and staff completed refresher Safeguarding Lead training.

Trustee recruitment

ATF openly recruits for Trustees and follows good practice in Trustee selection methods. Each year, 6 months before the AGM, the Board will decide if they need to actively recruit new Trustees. The Board shall always work to include at least a third of its number who are specialists in ancient and veteran trees or other related subjects. If during the year any Trustees announce their intention to leave, the Board will decide if they need to recruit new Trustees. The Trustees of the ATF receive a welcome pack, including induction to the charity's governance and finances, a "buddy" from the Board, and are offered external training on the legal responsibilities of being a Trustee.

Organisational structure

The ATF has a Board of Trustees who are also Company Directors and Members. Beyond the governance structure, the ATF employs four part-time staff and engages short-term contractors (e.g. trainers). The ATF has a strong volunteer structure with a Technical Advisory Panel of twelve volunteers and a growing number of local groups, all with at least one local group organiser. The ATF works as part of several other informal coalitions, including as part of our membership of the Tree Council, and in close partnership with other tree organisations, such as the Woodland Trust and the Arboricultural Association.

Risk Management

After risk management and controls, the principal risks facing the charity in March 2025 were financial, through reliance on year on year for funding and the impact of rising inflation

**Ancient Tree Forum
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Report of the Trustees**

Financial Review

The principal sources of funding for the ATF were from grants, donations, training and sales of books and merchandise.

Income for the year was £155,679 (2024: £145,419) and expenditure was £142,788 (2024: £138,010), generating a surplus of £12,891 (2024: £7,409). This was a better result than budgeted and left us with carried forward funds of £161,633 (2024: £148,742). Of these funds, £9,300 was restricted, £7,823 designated and £144,510 general unrestricted.

Reserves policy

In line with the guidance issued by the Charities Commission the Trustees have reviewed the charities need for reserves.

The Trustees have a policy of ensuring that they hold in free reserves, adequate funds to allow for the risk-management of cash flow due to our spread of income across ticket income through to small annual grants with a few larger multi-year grants. The amount would also allow orderly wind-down of the charity should that ever prove to be necessary.

The charity requires unrestricted reserves approximately equal to a minimum of 3 months operating costs, based on actual expenditure for the current year, which this year equates to £36,000. The Trustees believe that this represents a minimum level of reserves necessary to ensure the effective and efficient operation of the charity to fulfil its public benefit. The charity also holds a designated closedown fund of £6,483 to ensure that the charity has funds to cover close down costs. Therefore, the Trustees are satisfied with the reserve levels of the charity and they continue to review the reserves policy.

Investment Powers and Policy

The Treasurer and Executive Director will be responsible for ensuring that the ATF maximises income from any funds and minimises interest charges. The Treasurer will identify future cash flows and plan the movement of funds accordingly, as required, supported by the Finance Officer. Any investments made will be in accordance with the powers set out in the Articles of Association and within any ethical constraints set by the Board.

**Ancient Tree Forum
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Report of the Trustees**

Reference and Administrative Details

Ancient Tree Forum is a registered charity (number 1071012).

The Charity is also incorporated under the 2006 Companies Act (number 03578609) and is governed by its Memorandum and Articles of Association (incorporated 10 June 1998, as amended by special resolution(s) dated 30 October 2017, as amended on 20 Oct 2020).

The charity is managed by the Board of Directors (Trustees) who are appointed at the Annual General Meeting. The Trustees listed below have served during the year and since the year end date.

Directors/Trustees

Richard Powell OBE – Chair

Luke Barley – Vice Chair

Philip Todd - Treasurer

Thomas Hill

Michelle Doyle-Wildman

Cheryl Silvawood

Luminita Holban

Matthew Searle

Vikki-Jane Bengtsson (until 13 November 2024)

David Wallace-Hare (until 13 November 2024)

Company Secretary

In September 2024 the trustees and staff team reviewed the role of Company Secretary. ATF's Governing Document does not state the ATF formally need an appointed Company Secretary and there is no longer a legal requirement to have one, provided the functions are covered. The board decided that the responsibilities of the Company Secretary role were attributed to the staff and vice-chair role.

Registered Office

85 Great Portland Street, First Floor, London, W1W 7LT

Independent Examiner

Josh Kingston BSc (Hons) ACA, Burton Sweet Ltd, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol. BS48 1UR.

Bankers

Handelsbanken - Windsor, Independent House, Windsor. SL4 1BA

**Ancient Tree Forum
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Report of the Trustees**

Statement of Trustees' responsibilities

The Trustees (who are also Directors of Ancient Tree Forum for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and Directors' report) and the financial statements in accordance with 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 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 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

Approved by the Board of Trustees on Sep 22 2025 and signed on its behalf by:



Richard Powell OBE – Chair of the Board of Trustees

**Ancient Tree Forum
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Independent Examiner's Report**

Independent Examiners Report to the Trustees of Ancient Tree Forum

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston, BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: Sep 22 2025
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ANCIENT TREE FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Grants and donations	2	39,289	77,108	116,397	111,870
Charitable activities	3	38,414	-	38,414	33,377
Investments		868	-	868	172
Total income		<u>78,571</u>	<u>77,108</u>	<u>155,679</u>	<u>145,419</u>
Expenditure on:					
Raising funds	4	14,367	-	14,367	13,821
Charitable activities	5	53,088	75,333	128,421	124,189
Total expenditure		<u>67,455</u>	<u>75,333</u>	<u>142,788</u>	<u>138,010</u>
Net income/(expenditure) and net movement in funds	6	11,116	1,775	12,891	7,409
Total funds at start of year	14	141,217	7,525	148,742	141,333
Total funds at end of year	14	<u>152,333</u>	<u>9,300</u>	<u>161,633</u>	<u>148,742</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 23 form part of these financial statements.
See note 9 for fund-accounting comparative figures.

ANCIENT TREE FORUM

BALANCE SHEET

AS AT 31 MARCH 2025

Company number: 03578609

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	<u>1,340</u>	<u>1,787</u>
		1,340	1,787
Current assets			
Stock	11	-	4,437
Debtors	12	47,615	38,653
Cash at bank and in hand		<u>158,156</u>	<u>137,980</u>
		205,771	181,070
Liabilities			
Creditors : amounts falling due within one year	13	<u>(45,478)</u>	<u>(34,115)</u>
Net current assets		160,293	146,955
Total assets less current liabilities		<u>161,633</u>	<u>148,742</u>
Net assets		<u>161,633</u>	<u>148,742</u>
FUNDS			
Unrestricted funds			
General funds	15	144,510	131,269
Designated funds	15	7,823	9,948
Restricted funds	15	<u>9,300</u>	<u>7,525</u>
Total funds		<u>161,633</u>	<u>148,742</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain:

- an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.
- an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Trustees on .Sep.22.2025..... and are signed on their behalf by:



Richard Powell OBE
Chair of the Board of Trustees

The notes on pages 14 to 23 form part of these financial statements.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Income from training courses is recognised in the period in which the training is delivered.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities.

Governance costs

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. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been fully allocated to charitable activities.

ANCIENT TREE FORUM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £100 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Office equipment - 25% on a reducing balance basis

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade debtors

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

Cash and cash equivalents

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

Creditors

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 discounts due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 14 of the financial statements.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

2 Income from: Grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations (including Gift Aid)	4,098	-	4,098
Grants received			
Garfield Weston	20,000	-	20,000
Chapman Charitable Trust	3,000	-	3,000
COB Charity	1,500	-	1,500
Big Give	10,191	-	10,191
Frognall Trust	-	3,000	3,000
Ian Askew Charitable Trust	500	-	500
TCAF	-	74,108	74,108
	<u>39,289</u>	<u>77,108</u>	<u>116,397</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations (including Gift Aid)	3,340	-	3,340
Grants received			
Garfield Weston	20,000	-	20,000
Woodroffe Benton	500	-	500
Share Gift	5,000	-	5,000
UCL	13,327	-	13,327
TCAF	-	69,703	69,703
	<u>42,167</u>	<u>69,703</u>	<u>111,870</u>

ANCIENT TREE FORUM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Book and merchandise sales	606	-	606
Training course receipts	35,020	-	35,020
Events	2,788	-	2,788
	<u>38,414</u>	<u>-</u>	<u>38,414</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Book and merchandise sales	1,285	-	1,285
Training course receipts	28,622	-	28,622
Events	3,470	-	3,470
	<u>33,377</u>	<u>-</u>	<u>33,377</u>

4 Expenditure on: Raising funds

	Total Funds 2025 £	Total Funds 2024 £
Staff costs (note 7)	4,917	5,596
Consultancy fees	9,450	8,225
	<u>14,367</u>	<u>13,821</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

5 Expenditure on: Charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs (note 7)	28,777	60,593
Other staff costs	5,052	5,934
Printing, postage, communications and IT	-	33
Event costs	150	-
Training and project costs	30,885	21,096
Evaluation	7,000	-
Expert Panel	2,283	2,515
Local Groups	176	404
Book sales	4,435	1,003
Support costs		
Staff costs (note 7)	34,511	11,758
Other staff costs	2,199	4,455
Printing, postage, communications and IT	5,130	4,397
Subscriptions	28	931
Insurance	1,728	2,049
Legal and professional costs	1,065	2,294
Finance charges	618	532
Depreciation	447	596
Sundries	-	45
Training and project costs	12	-
Governance		
Independent examiner's fees (note 6)	2,538	2,676
Trustees expenses and governance costs (note 6)	1,387	2,878
	<u>128,421</u>	<u>124,189</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

6 Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Independent examiner's fees		
- for independent examination	1,056	990
- for accounts preparation	1,482	1,386
- other services	-	300
Trustees' travel, meeting and recruitment costs	1,387	2,878
Depreciation	447	596
	6,272	5,150

Included in the above trustees related costs, five Trustees have been reimbursed £1,297 for their out of pocket travel expenses (2024: £2,105). No Trustee received any remuneration during the year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2025	2024
	£	£
Wages & salaries	67,171	76,236
Social security costs	-	284
Pension contributions	1,033	1,427
	68,204	77,947

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 4 (2024: 5), calculated on the basis of average headcount. This represented 2 (2024: 2) full-time equivalent members of staff.

The total employment benefits received by key management personnel (including employer national insurance and employer pension contributions) were £30,207 (2024: £18,420).

8 Taxation

The charity is exempt from corporation tax on its charitable activities.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

9 Statement of Financial Activities comparative figures

For the year ended 31 March 2024	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Grants and Donations	42,167	69,703	111,870
Charitable activities	33,377	-	33,377
Investments	172	-	172
Total income	75,716	69,703	145,419
Expenditure on:			
Raising funds	13,821	-	13,821
Charitable activities	54,486	69,703	124,189
Total expenditure	68,307	69,703	138,010
Net income/(expenditure) for the year and net movement in funds	7,409	-	7,409
Total funds at start of year	133,808	7,525	141,333
Total funds at end of year	141,217	7,525	148,742

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Office equipment £	Total £
Cost or valuation		
At 1 April 2024 and at 31 March 2025	4,237	4,237
Depreciation		
At 1 April 2024	2,450	2,450
Charge for the year	447	447
At 31 March 2025	2,897	2,897
Net book value		
At 31 March 2025	1,340	1,340
At 31 March 2024	1,787	1,787

11 Stock

	2025 £	2024 £
Stocks	-	4,437
	-	4,437

12 Debtors

	2025 £	2024 £
Trade debtors	1,655	370
Prepayments and accrued income	45,960	38,066
Other debtors	-	217
	47,615	38,653

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	457	1,564
Tax and social security	3,341	1,195
Other creditors	382	235
Accruals and deferred income	41,298	31,121
	45,478	34,115

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

14 Movement in funds

For the year ended 31 March 2025

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Thorneythwaite	4,213	-	(1,225)	-	2,988
Other grants (regions)	3,312	-	-	-	3,312
TCAF	-	74,108	(74,108)	-	-
Frognall Grant	-	3,000	-	-	3,000
	<u>7,525</u>	<u>77,108</u>	<u>(75,333)</u>	<u>-</u>	<u>9,300</u>
Unrestricted funds					
Closedown fund	9,948	-	-	(3,465)	6,483
Fixed Assets	-	-	(447)	1,787	1,340
General funds	131,269	78,571	(67,008)	1,678	144,510
	<u>141,217</u>	<u>78,571</u>	<u>(67,455)</u>	<u>-</u>	<u>152,333</u>
Total funds	<u>148,742</u>	<u>155,679</u>	<u>(142,788)</u>	<u>-</u>	<u>161,633</u>

Restricted funds

Thorneythwaite - a private donation of funds for partnership working at the Thorneythwaite project in Borrowdale, Cumbria.

Other grants (regions) - Funds to promote regional groups that enable the charity to engage an even wider audience, beyond the charity's now very oversubscribed events.

TCAF - Trees Call to Action Fund is part of the Nature for Climate Fund supporting the delivery of England Trees Action Plan developed by Defra in partnership with the Forestry Commission and delivered by the National Lottery Heritage Fund. ATF's part of the project is to deliver subsidised training to around 450 Ancient or veteran tree sector professionals.

Frognall Grant - Early Year Professionals' Training.

Unrestricted funds

Designated funds

Closedown fund - Funds set aside by the trustees to assist with closedown costs in the event of the charity closing.

Fixed assets - Funds designated by the trustees representing the net book value of tangible fixed assets held for charitable use.

General funds

These funds are available for use by the trustees in the furtherance of the charity's objects.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

14 Movement in funds (*continued*)

For the year ended 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Thorneythwaite	4,213	-	-	-	4,213
Other grants (regions)	3,312	-	-	-	3,312
TCAF	-	69,703	(69,703)	-	-
	<u>7,525</u>	<u>69,703</u>	<u>(69,703)</u>	<u>-</u>	<u>7,525</u>
Unrestricted funds					
Closedown fund	9,755	-	-	193	9,948
TCAF fund	29,340	-	-	(29,340)	-
General funds	94,713	75,716	(68,307)	29,147	131,269
	<u>133,808</u>	<u>75,716</u>	<u>(68,307)</u>	<u>-</u>	<u>141,217</u>
Total funds	<u>141,333</u>	<u>145,419</u>	<u>(138,010)</u>	<u>-</u>	<u>148,742</u>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total Funds 2025 £
As at 31 March 2025				
Tangible fixed assets	-	1,340	-	1,340
Other net assets	9,300	6,483	144,510	160,293
	<u>9,300</u>	<u>7,823</u>	<u>144,510</u>	<u>161,633</u>

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total Funds 2024 £
As at 31 March 2024				
Tangible fixed assets	-	-	1,787	1,787
Other net assets	7,525	9,948	129,482	146,955
	<u>7,525</u>	<u>9,948</u>	<u>131,269</u>	<u>148,742</u>

16 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Accounts

Ancient Tree Forum

(A company limited by guarantee)

Report and Financial Statements For the year ended 31 March 2024

Company number 03578609 (England & Wales)
Charity number: 1071012



ANCIENT
TREE
FORUM

**Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2024
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**Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2024
Report of the Trustees**

The Trustees, who are also Directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024 which is also prepared to meet the requirement for a Director's report and accounts for Companies Act purposes. The Trustees have adopted the provisions of 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).

Chair's report

The Ancient Tree Forum (ATF) is needed now more than ever; this is a critical time for ancient trees, the habitats they support and the landscapes in which they can survive and flourish. Their protection is crucial, not least because these living monuments represent a globally important resource, for biodiversity, cultural connection, mental & physical health, carbon capture, and soil conservation. Research into the link between ancient trees and carbon shows that trees with large-diameter trunks, as seen in our oldest trees, store disproportionately more carbon than other trees.

The profile of the Ancient Tree Forum (ATF) - the only organisation in the country specialising in the conservation of ancient and other veteran trees - continues to grow and its expertise is sought at the highest level. We work with a mix of national charities, landowners, local authorities, and national government and offer training, outreach projects, advice, and guidance to other organisations on their work.

The ATF has been building on success and creating change over the last year while delivering our 2022-2027 Strategy. In 2023/24, we have recruited new Trustees, secured new grants and strengthened our partnership working. We have a dedicated staff team, committed volunteers and an experienced Board of Trustees.

Richard Powell OBE, Chair, Ancient Tree Forum

Objectives and Activities

Our charitable purposes, as lodged with the Charities Commission of England and Wales, are:

- To promote the protection and preservation of ancient and other veteran trees and their associated wildlife, for the benefit of the public.
- To promote study and research in the biology, ecology and conservation of ancient and other veteran trees and their associated wildlife and to develop the best techniques for their conservation.
- To publish and disseminate information on ancient and other veteran trees and their associated wildlife and on techniques for their management and conservation.
- To foster understanding and appreciation of the biological, cultural, historic, and aesthetic value of ancient and other veteran trees.

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Public Benefit

The ATF Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The primary public benefit provided by the ATF is in raising awareness about the critical importance of old trees for our biodiversity, landscapes, culture and communities and about their vulnerability and dramatic decline. Ancient and other veteran trees (AoVTs) provide a unique habitat for thousands of species and they require specialist management to maintain their health. We are the only organisation with specialist management knowledge of why and how to care for and protect old trees in the country.

By working alongside major environmental and tree charities, we ensure that they take on board our specialist knowledge in their policy and land management work. However, despite our strong partnerships with landowning charities, there is an urgent need to grow the capacity, skills and knowledge base of key people within these organisations and across wider landowners, to ensure recent policy and legal changes and good practice knowledge is effectively enforced and used and the future of AoVTs are secured.

Achievements and Performance

Throughout 2023 – 2024, the ATF continued to influence government bodies, work with some of the biggest charity landowners and train professionals in better management for ancient and other veteran trees. This included liaising with Natural England, on the definition of Ancient and Veteran Trees within the Biodiversity Net Gain statutory instrument. In addition, the Ancient Tree Forum worked with the Woodland Trust and the Tree Council on initiatives to protect important trees.

The ATF delivered the second year of its project, in partnership with the Arboricultural Association and funded by DEFRA - Trees Call to Action Fund, delivering a range of training and examination opportunities to create a national network of trained and certified professionals who manage ancient and other veteran trees.

The ATF responded to several major government consultations – primarily through the diligent work of a group of dedicated and specialist volunteers, working together with our staff team.

We continued to share news of our work in events, such as our webinars, an Open House event and by bringing our local group organisers together to support them with their own events.

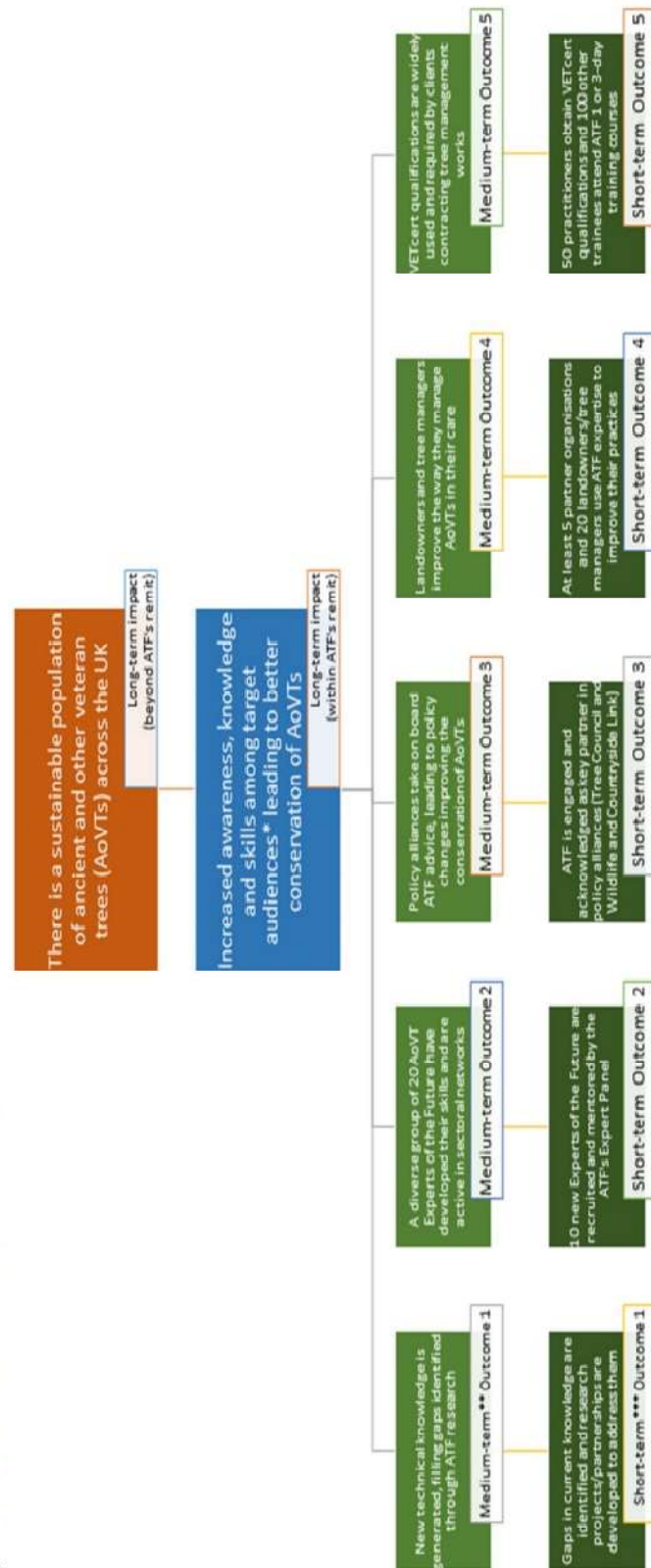
We offered event and training bursaries as part of our Equalities, Diversity and Inclusion policy and action plan. We recruited a new member of staff and two new Trustees and appointed a new Chair of Trustees.

Strategic Outcomes

ATF STRATEGY 2022-2027

the OUTCOMES and IMPACTS we will achieve

Below is a visual description of the outcomes we are aiming to achieve in the next strategic period – as approved by the board of trustees in March 2021.



* Our primary target audiences are organisations with responsibility for tree/land management, landowners and practitioners involved in managing trees

** Medium-term outcomes are for 2025-27 *** Short-term outcomes are for 2023-25

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2023-2024 is the second year of a five-year strategy for the Ancient Tree Forum. Our strategy describes the change, or outcomes, we want to create. Below, we describe the progress made in 2023-2024 towards those outcomes.

Ancient Tree Forum Strategy 2022-2027:

<https://www.ancienttreeforum.org.uk/wp-content/uploads/2023/04/ATF-Strategy-2022-2027-Word-Version-April-2023-1.pdf>

Professionals obtain VETcert qualifications, and other trainees attend ATF's 1-day course

Our targets

- Deliver 12 two-day VETcert courses on "Understanding & Managing Veteran Trees" to a total of 192 delegates by 31 March 2025.
 - Four courses were delivered in 2023-24 to 74 delegates (Eight courses to 132 delegates so far during the project). We are on track to exceed target by the end of the project.
- Deliver six one-day courses on "Valuing & Managing Veteran Trees" to a total of 100 delegates by 31 March 2025.
 - Five workshops have so far been delivered to a total of 68 delegates. We are on target to substantially exceed target by the end of the project.
- Deliver six two-day Tree Architecture courses to a total of 96 delegates by 31 March 2025.
 - Four courses have so far been delivered to a total of 65 delegates. We are on track to meet target by the end of the project.
- Deliver nine VETcert exam preparation webinars to a total of 100 delegates by 31 March 2025.
 - Seven group webinars and six 1:1 sessions have been delivered so far during to the project, to a total of 117 delegates. We are on track to substantially exceed target by the end of the project.

How we achieved our targets

- ATF delivered the second year of a major Trees Call to Action Fund project as the lead partner with the Arboricultural Association. 'Training and certifying professionals in AoVT management' is a 3-year project that seeks to develop an industry-wide, strategic approach to improving professionals' skills and knowledge to improve the protection, resilience, and recognition of ancient and other veteran trees (AoVTs). It is a partnership project delivered by Ancient Tree Forum (ATF), and the Arboricultural Association (AA). This project is funded by DEFRA under the Trees Call to Action Fund (TCAF) through the National Lottery Heritage Fund (with match funding from partners). Feedback from the funder has been consistently positive and complimentary throughout the project.
- The ATF has received excellent feedback from attendees about the high quality of our training and their experience and learning from attending.
- ATF is working with a consultant evaluator to assist with an overarching report (with most of the monitoring and initial gathering of outcome data completed by ATF staff).
- In 2023-24, ATF also offered 26 bursary places intended to allow access to VETcert training to people who would otherwise not be able to afford it, and to people who

**Ancient Tree Forum
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consider themselves to be from under-represented groups, specifically practising-level professionals, women, people of colour and younger people.

Partner organisations and landowners / tree managers use ATF knowledge to improve practices

Our targets

- Work with three partner organisations to improve their practice.
- We are working with four main partners – Arboricultural Association; Woodland Trust; National Trust; Natural England.

How we achieved our targets

We work with our partners in a range of ways: (i) events and field meetings where we bring delegates together from a range of partner organisations, (ii) ATF local groups - run by volunteers and who also host events for a range of people living and working locally to them, (iii) ATF delivers training for professionals, and (iv) through deliberate collaboration with major partners - we also work with major partners on policy change and more strategic change to support their own practical tree management improvements.

Major partnerships – strategic approaches, policy influencing and project delivery

- Natural England was identified as the main relationship to build by our Technical Advisory Panel and we have continued to develop this relationship.
- We are in a funded relationship with the Arboricultural Association (AA), with the ATF as lead partner for the three-year Trees Call to Action Fund project where ATF offers VETcert (and other) training, while the AA offers the VETcert exams.
- ATF is a partner on the Wood Pasture and Parkland Network, working alongside colleagues from the National Trust, Wildlife Trusts, Crown Estate, Forestry England, Forestry Commission, Forest Research, Natural England, RSPB, Woodland Trust, Tree Council and Nature Scotland among others.

ATF National Field Meeting - bringing a range of partners together to learn about AoVT management

- ATF's Autumn National Field Meeting was to be held at Ashton Court on the 2 November 2023. Owing to the impact of Storm Ciarán the Field Meeting was cancelled and rescheduled for 18 April 2024.

Local events – reaching further to local professionals and organisations

- Our local groups ran 13 events in 2023-2024, reaching over 500 people participating in these events to develop their knowledge and understanding of ancient and other veteran trees. Evaluation surveys were undertaken after each event to ensure we continue to learn from our supporters experiences.

Partner organisations influenced by ATF training

The strategic approach of ATF training, funded by TCAF, involves:

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- Raising awareness of the need to protect and manage AoVTs
- Raising awareness of VETcert which is the European qualification and standard for managing AoVTs.
- Building professionals' skills and knowledge to improve the understanding and management of AoVTs by providing a training pathway toward VETcert certification.
 - The project seeks to increase the skills/qualifications not only of existing professionals but also seeks to increase the diversity of the sector (by creating more opportunities for under-represented groups in the pathway toward certification).
- Raising awareness with major landowners/managers of AoVTs to increase recognition of VETcert as the benchmark qualification in the industry.

The external evaluation of our Trees Call to Action Fund project shows that the training pathway has raised awareness of the need for appropriate management of ancient and other veteran trees, increased the pool of people engaged in developing skills and knowledge in the management of these trees and created a platform for bringing professionals together to share and develop their interest and to extend their own practice.

We will fill gaps in the knowledge base and share them through ATF services.

How we achieved our targets

We launched a panel of volunteer specialists, the Technical Advisory Panel, in June 2022 following careful open recruitment. These volunteers are now working on knowledge creation so that the ATF can fill gaps in knowledge about managing ancient and other veteran trees:

- Recognising Guidance – the terms 'ancient' and 'veteran' tree hold national policy and legislative significance (e.g., the Government's *Keepers of time: ancient and native woodland and trees policy in England*; the *National Planning Policy Framework*; *Environment Act 2021*). However, definition and classification of trees is complex and remains the subject of significant debate and challenge. This new guide to recognising and categorising ancient and other veteran trees will clarify ATF communications.

Crucially, it will provide supporting guidance in the application of these terms to policy makers and professionals working to protect or manage the nation's trees, or those conducting activities that may impact them, thereby helping to ensure that appropriate protections are afforded to our most valuable trees.

- Retrenchment - how and why ancient trees' structure and physiology changes over time. Identifying and understanding these processes is vital for appropriate decision making about, and practical management of, old trees. Additionally, identification of retrenchment forms a key component of the Recognising Guidance outlined above.
- Defining a population of Veteran Trees – a visual library of hard-to-classify trees, including information-sharing and learning on the evidence considered in determining the classification. This will provide an invaluable resource for users of the Recognising Guidance and help identify key aspects that can prove tricky for professionals when distinguishing between ancient and other veteran trees.
- Climate - Much remains unknown about the potential impacts of climate change in the years ahead. Whilst trees and forests in general feature heavily in climate change

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mitigation strategies, relatively little research has so far focussed specifically on threats to, and benefits of, open grown ancient trees. The Ancient Tree Forum's Technical Advisory Panel issued a briefing paper highlighting some of these threats and outstanding questions as we understand them at this time.

- Policy Consultations – The ATF contributed to the Government's stakeholder consultation on the Irreplaceable Habitats secondary legislation. In addition, the ATF has met with representatives from Natural England and Forestry Commission to discuss how 'standing advice' for ancient woodland, ancient trees and veteran trees could be improved.

ATF is engaged and acknowledged as a key partner in policy alliances

How we achieved our targets

- ATF's relationship with Natural England has been enhanced by two core ATF assets:
 - (i) partnerships with organisations such as Woodland Trust and
 - (ii) ATF's volunteer experts and the knowledge drawn from the ATF's Technical Advisory Panel. The combination of partnerships and volunteer expertise – co-ordinated by ATF staff, has allowed the ATF to continue to influence consultation responses and legislative and policy opportunities through an informal alliance with these partner organisations. This has led to a substantial body of work between ATF's Technical Advisory Panel and Natural England and will prove fruitful for future years - we have recently renewed ATF involvement with the Wood Pasture and Parkland Network, coordinated by Natural England and hosted a joint meeting between them and the ATF's Technical Advisory Panel in 2023, to share knowledge and build links.
- We are an active member of other alliances through our relationship with the Tree Council.

A cohort of "2030 experts" (experts of the future) are recruited and mentored

How we are working towards our targets

In 2022-2023, ATF staff and volunteers from the Technical Advisory Panel worked through a "prepare to launch" phase:

- Designed a transparent and open selection process.
- Secured travel bursary funding, training bursary funding and partnerships to enhance additional training.
- Developed the scheme alongside our equalities, diversity and inclusion plan and aim to offer specific places for under-represented groups.
- Consulted with the Technical Advisory Panel volunteers and staff and compared it with other UK programmes.

Behind the scenes

We continued to develop our understanding about equity, diversity and inclusion – submitting our second response to the Race Report in 2023. We continued to invite all our volunteers to complete EDI training. Following a review by the Trustees and staff, the ATF's Equality, Diversity and Inclusion policy and action plan were updated and published on the website.

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In addition, ATF also hosted an annual “Open House” in summer 2023 where attendees heard from Trustees, staff and each other about plans for the year – interest was expressed in new groups being established across the country.

Looking ahead – 2024-2025

This is a critical time for ancient and other veteran trees, the habitats they support and the landscapes in which they can survive and flourish. Their protection is crucial, not least because these living monuments represent a globally important resource, for biodiversity, carbon capture, soil conservation, cultural connection, and mental and physical health. Britain is thought to have the highest proportion and most substantial ancient oaks in northern Europe. The Ancient Tree Forum has much demand to meet – we are the only organisation in the country specialising in the conservation of ancient and other veteran trees. We continue to focus our growth on our volunteering and partnership networks and training, because we believe these are the most sustainable and strategic ways to get our expertise to be used across the country.

We are making strong progress on our strategic outcomes for 2022-2027 and will continue to focus our work with land managers, landowners, local authorities, and national government. We will fill further gaps in our knowledge base and are working on a series of fact sheets to compliment the Recognising Guidance. We will deliver and improve our offers of training, outreach, advice and guidance to other organisations on their work. We will work to ensure we meet our ambition to create a nationwide network of trained and certified VETcert professionals and that organisations and landowners will specify VETcert professionals when carrying out work on AoVTs.

We are improving and continuously reviewing our governance and finance procedures and continue to seek to become a more inclusive organisation.

We will remain a volunteer-powered organisation and we will always seek to collaborate and work in partnership with other organisations and charities. We know that without our volunteers, partners and many other interested stakeholders, working with us to protect our oldest trees, we could not achieve our vision for ancient and other veteran trees, their wildlife, and their heritage and cultural values to be safeguarded now and in the future.

Volunteers

Many of the ATF’s main activities in 2023 - 2024 were powered by volunteers – including the leadership role undertaken by our Trustees, the support and advice from the Technical Advisory Panel volunteers and the work our local groups undertake to arrange field meetings to give people opportunities to learn about and visit ancient trees. In this year we were supported by 75 volunteers.

Structure Governance and Management

ATF continued to review our governance arrangements during 2023 - 2024. We reviewed our Board's skill set and recruited two new Trustees.

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Trustee changes

Richard Powell and Tom Hill were appointed as Trustees on 5 September 2023.
Richard Powell was appointed Chair of Trustees on 6 December 2023.
Tim Hill resigned from the Board on 5 March 2024.

Staff changes

Sarah Emm, Finance Officer left the organisation on 28 September 2023. Kirsty Joynes joined the Ancient Tree Forum as the Finance Officer on 28 September 2023.

At the end of August 2023, the Trustees accepted the resignation of the CEO, Laura Alcock-Ferguson, who left her employment with the Ancient Tree Forum in September 2023. The Trustees resolved not to replace the current role and created a role of Operations Manager and appointed the existing Volunteers and Outreach Officer, Bob Warnock to this new role.

The ATF H&S Policy and the Safeguarding Policy were updated to reflect these staff changes and staff completed Designated Safeguarding Lead & Deputy Designated Safeguarding Lead training.

Trustee recruitment

ATF openly recruits for Trustees and follows good practice in Trustee selection methods. Each year, 6 months before the AGM, the Board will decide if they need to actively recruit new Trustees. The Board shall always work to include at least a third of its number who are specialists in ancient and veteran trees or other related subjects. If during the year any Trustees announce their intention to leave, the Board will decide if they need to recruit new Trustees. The Trustees of the ATF receive a welcome pack, including induction to the charity's governance and finances, a "buddy" from the Board, and are offered external training on the legal responsibilities of being a Trustee.

Organisational structure

The ATF has a Board of Trustees who are also Company Directors and Members. Beyond the governance structure, the ATF employs four part-time staff and engages short-term contractors (e.g. trainers). The ATF has a strong volunteer structure with a Technical Advisory Panel of twelve volunteers and a growing number of local groups, all with at least one local group organiser. The ATF works as part of several other informal coalitions, including as part of our membership of the Tree Council, and in close partnership with other tree organisations, such as the Woodland Trust and the Arboricultural Association.

Risk Management

After risk management and controls, the principal risks facing the charity in March 2024 were financial, through reliance on year on year for funding and the impact of rising inflation.

Financial Review

The principal sources of funding for the ATF were from grants, donations, training and sales of books and merchandise.

Income for the year was £145,419 (2023: £115,691) and expenditure was £138,010 (2023: £136,834), generating a surplus of £7,409 (2023: deficit of £21,143). This was a better result

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than budgeted and left us with carried forward funds of £148,742 (2023: £141,333). Of these funds, £7,525 was restricted, £9,948 designated and £131,269 general unrestricted.

Reserves policy

In line with the guidance issued by the Charities Commission the Trustees have reviewed the charities need for reserves.

The Trustees have a policy of ensuring that they hold in free reserves, adequate funds to allow for the risk-management of cash flow due to our spread of income across ticket income through to small annual grants with a few larger multi-year grants. The amount would also allow orderly wind-down of the charity should that ever prove to be necessary.

The charity requires unrestricted reserves approximately equal to a minimum of 3 months operating costs, based on actual expenditure for the current year, which this year equates to £34,000. The Trustees believe that this represents a minimum level of reserves necessary to ensure the effective and efficient operation of the charity to fulfil its public benefit. The charity also holds a designated closedown fund of £9,948 to ensure that the charity has funds to cover close down costs and match funding requirements. Therefore, the Trustees are satisfied with the reserve levels of the charity and they continue to review the reserves policy.

Investment Powers and Policy

The Treasurer and Operations Manager will be responsible for ensuring that the ATF maximises income from any funds and minimises interest charges. The Treasurer will identify future cash flows and plan the movement of funds accordingly, as required, supported by the Finance Officer. Any investments made will be in accordance with the powers set out in the Articles of Association and within any ethical constraints set by the Board.

Reference and Administrative Details

Ancient Tree Forum is a registered charity (number 1071012).

The Charity is also incorporated under the 2006 Companies Act (number 03578609) and is governed by its Memorandum and Articles of Association (incorporated 10 June 1998, as amended by special resolution(s) dated 30 October 2017, as amended on 20 Oct 2020).

The charity is managed by the Board of Directors (Trustees) who are appointed at the Annual General Meeting. The Trustees listed below have served during the year and since the year end date.

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Directors/Trustees

Richard Powell OBE (appointed 5 September 2023)
Thomas Hill (appointed 5 September 2023)
Philip Todd - Treasurer
Luke Barley
Vikki-Jane Bengtsson
Michelle Doyle Wildman
Cheryl Duerden
Luminita Holban
Matthew Searle
David Wallace-Hare

Timothy Hill (until 5 March 2024)

Company Secretary

Laura Alcock Ferguson resigned as Company Secretary on 5 September 2023 and Dr David Wallace-Hare was appointed as Company Secretary on 5 September 2023.

Registered Office

85 Great Portland Street, First Floor, London, W1W 7LT

Independent Examiner

Josh Kingston BSc (Hons) ACA, Burton Sweet Ltd, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol. BS48 1UR.

Bankers

Handelsbanken - Windsor, Independent House, Windsor. SL4 1BA

**Ancient Tree Forum
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Report of the Trustees**

Statement of Trustees' responsibilities

The Trustees (who are also Directors of Ancient Tree Forum for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and Directors' report) and the financial statements in accordance with 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 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 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

Approved by the Board of Trustees on 13 September 2024 and signed on its behalf by:

Richard Powell

Richard Powell OBE – Chair of the Board of Trustees

**Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2024
Independent Examiner's Report**

Independent Examiners Report to the Trustees of Ancient Tree Forum

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

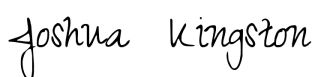
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR



Date: 13 September 2024

ANCIENT TREE FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Grants and donations	2	42,167	69,703	111,870	83,664
Charitable activities	3	33,377	-	33,377	31,944
Investments		172	-	172	83
Total income		<u>75,716</u>	<u>69,703</u>	<u>145,419</u>	<u>115,691</u>
Expenditure on:					
Raising funds	4	13,821	-	13,821	12,717
Charitable activities	5	54,486	69,703	124,189	124,117
Total expenditure		<u>68,307</u>	<u>69,703</u>	<u>138,010</u>	<u>136,834</u>
Net income/(expenditure) and net movement in funds	6	7,409	-	7,409	(21,143)
Total funds at start of year	14	133,808	7,525	141,333	162,476
Total funds at end of year	14	<u>141,217</u>	<u>7,525</u>	<u>148,742</u>	<u>141,333</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 16 to 26 form part of these financial statements
See note 9 for fund-accounting comparative figures

ANCIENT TREE FORUM

BALANCE SHEET

AS AT 31 MARCH 2024

Company number: 03578609

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,787	2,383
		<u>1,787</u>	<u>2,383</u>
Current assets			
Stock	11	4,437	4,844
Debtors	12	38,653	2,160
Cash at bank and in hand		137,980	164,131
		<u>181,070</u>	<u>171,135</u>
Liabilities			
Creditors : amounts falling due within one year	13	(34,115)	(32,185)
		<u>146,955</u>	<u>138,950</u>
Net current assets			
		<u>148,742</u>	<u>141,333</u>
Total assets less current liabilities			
		<u>148,742</u>	<u>141,333</u>
Net assets		<u>148,742</u>	<u>141,333</u>
FUNDS			
Unrestricted funds			
General funds	15	131,269	94,713
Designated funds	15	9,948	39,095
Restricted funds	15	7,525	7,525
		<u>148,742</u>	<u>141,333</u>
Total funds		<u>148,742</u>	<u>141,333</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain:

- an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.
- an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Trustees on 13 September 2024 and are signed on their behalf by:

Richard Powell

Richard Powell OBE
Chair of the Board of Trustees

The notes on pages 16 to 26 form part of these financial statements

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Income from training courses is recognised in the period in which the training is delivered.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities.

Governance costs

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. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note .

ANCIENT TREE FORUM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies (*continued*)

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £100 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Office equipment - 25% on a reducing balance basis

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade debtors

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

Cash and cash equivalents

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

Creditors

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 discounts due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 14 of the financial statements.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

2 Income from: Grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations (including Gift Aid)	3,340	-	3,340
Grants received			
Garfield Weston	20,000	-	20,000
Woodroffe Benton	500	-	500
Share Gift	5,000	-	5,000
UCL	13,327	-	13,327
TCAF	-	69,703	69,703
	<u>42,167</u>	<u>69,703</u>	<u>111,870</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations (including Gift Aid)	1,912	-	1,912
Grants received			
Garfield Weston	25,000	-	25,000
Kickstart	-	6,521	6,521
D'Oyley Carte Charitable Trust	4,000	-	4,000
TCAF	-	46,231	46,231
	<u>30,912</u>	<u>52,752</u>	<u>83,664</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Book and merchandise sales	1,285	-	1,285
Training course receipts	29,932	-	29,932
Events	2,160	-	2,160
	<u>33,377</u>	<u>-</u>	<u>33,377</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Book and merchandise sales	2,330	-	2,330
Training course receipts	28,044	-	28,044
Events	1,570	-	1,570
	<u>31,944</u>	<u>-</u>	<u>31,944</u>

4 Expenditure on: Raising funds

	Total Funds 2024 £	Total Funds 2023 £
Staff costs (note 7)	5,596	11,521
Training and project costs	8,225	-
Consultancy fees	-	1,100
Subscriptions	-	96
	<u>13,821</u>	<u>12,717</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

5 Expenditure on: Charitable activities

	Total 2024 £	Total 2023 £
Direct costs		
Staff costs (note 7)	60,593	47,978
Other staff costs	5,934	-
Printing, postage, communications and IT	33	-
Event costs	-	4,335
Training and project costs	21,096	11,173
Evaluation	-	4,000
Expert Panel	2,515	476
Local Groups	404	228
Subscriptions	-	250
Book sales	1,003	1,150
Support costs		
Staff costs (note 7)	11,758	35,198
Other staff costs	4,455	6,462
Printing, postage, communications and IT	4,397	3,825
Subscriptions	931	-
Insurance	2,049	1,502
Legal and professional costs	2,294	931
Finance charges	532	522
Depreciation	596	795
Sundries	45	-
Governance		
Independent examiner's fees (note 6)	2,676	2,160
Trustees expenses and governance costs (note 6)	2,878	3,132
	<u>124,189</u>	<u>124,117</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

6 Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Independent examiner's fees	990	900
- for independent examination	1,386	1,260
- for accounts preparation	300	-
- other services	2,878	3,132
Trustees' travel, meeting and recruitment costs	596	795
Depreciation		

Included in the above trustees related costs, six Trustees have been reimbursed £2,105 for their out of pocket travel expenses (2023: £217). No Trustee received any remuneration during the year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages & salaries	76,236	91,298
Social security costs	284	1,636
Pension contributions	1,427	1,763
	<u>77,947</u>	<u>94,697</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 4.5 (2023: 5), calculated on the basis of average headcount. This represented 2.15 full-time equivalent members of staff in 2024 (2023: 2.8).

The total employment benefits received by key management personnel (including employer national insurance and employer pension contributions) were £18,420 (2023: £34,563).

8 Taxation

The charity is exempt from corporation tax on its charitable activities.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

9 Statement of Financial Activities comparative figures

For the year ended 31 March 2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Grants and Donations	30,912	52,752	83,664
Charitable activities	31,944	-	31,944
Investments	83	-	83
Total income	62,939	52,752	115,691
Expenditure on:			
Raising funds	12,717	-	12,717
Charitable activities	39,294	84,823	124,117
Total expenditure	52,011	84,823	136,834
Net income/(expenditure) for the year and net movement in funds	10,928	(32,071)	(21,143)
Total funds at start of year	122,880	39,596	162,476
Total funds at end of year	133,808	7,525	141,333

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Office equipment £	Total £
Cost or valuation		
At 1 April 2023 and at 31 March 2024	4,237	4,237
Depreciation		
At 1 April 2023	1,854	1,854
Charge for the year	596	596
At 31 March 2024	2,450	2,450
Net book value		
At 31 March 2024	1,787	1,787
At 1 April 2023	2,383	2,383

11 Stock

	2024 £	2023 £
Stocks	4,437	4,844
	4,437	4,844

12 Debtors

	2024 £	2023 £
Trade debtors	370	1,000
Prepayments and accrued income	38,066	943
Other debtors	217	217
	38,653	2,160

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,564	-
Tax and social security	1,195	1,680
Other creditors	235	376
Accruals and deferred income	31,121	30,129
	34,115	32,185

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

14 Movement in funds

For the year ended 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Thorneythwaite	4,213	-	-	-	4,213
Other grants (regions)	3,312	-	-	-	3,312
TCAF	-	69,703	(69,703)	-	-
	<u>7,525</u>	<u>69,703</u>	<u>(69,703)</u>	<u>-</u>	<u>7,525</u>
Unrestricted funds					
Closedown fund	9,755	-	-	193	9,948
TCAF fund	29,340	-	-	(29,340)	-
General funds	94,713	75,716	(68,307)	29,147	131,269
	<u>133,808</u>	<u>75,716</u>	<u>(68,307)</u>	<u>-</u>	<u>141,217</u>
Total funds	<u>141,333</u>	<u>145,419</u>	<u>(138,010)</u>	<u>-</u>	<u>148,742</u>

Restricted funds

Thorneythwaite - a private donation of funds for partnership working at the Thorneythwaite project in Borrowdale, Cumbria.

Other grants (regions) - Funds to promote regional groups that enable the charity to engage an even wider audience, beyond the charity's now very oversubscribed events.

TCAF - Trees Call to Action Fund is part of the Nature for Climate Fund supporting the delivery of England Trees Action Plan developed by Defra in partnership with the Forestry Commission and delivered by the National Lottery Heritage Fund. ATF's part of the project is to deliver subsidised training to around 450 Ancient or veteran tree sector professionals.

Chief Executive Officer Donation - a private donation intended to pave the way to bring in resources to employ a CEO.

John Ellerman Foundation - Funding to support the charity's strategy and structure reviews and business and fundraising plans delivered by the ATF's new CEO role over three years.

Woodland Trust - A contract, part of the Green Recovery Challenge Fund grant to the Woodland Trust, which allowed the charity to begin an online version and strategic approach to the rolling out of the European-standard, VETcert qualification with Woodland Trust and National Trust colleagues.

Kickstart - The DWP Kickstart Scheme provides funding to create new jobs for 16-24 year-olds on Universal Credit who are at risk of long-term unemployment.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

14 Movement in funds (*continued*)

Unrestricted funds

Designated funds

Closedown fund - Funds set aside by the trustees to assist with closedown costs in the event of the charity closing. The trustees transferred an additional £193 during the year to cover the increase in anticipated costs should the charity have to close.

TCAF fund- The TCAF grant requires us to match fund their contribution via ticket sales to our training events. The trustees have designated funds to cover this match funding in case we don't generate enough money from ticket sales. Each year this amount is reviewed and released into unrestricted funds if the match funding requirement for the year has been met. Last year the trustees transferred £29,340 from General funds to meet this requirement.

General funds

These funds are available for use by the Trustees in the furtherance of the charity's objects.

For the year ended 31 March 2023

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Thorneythwaite	4,213	-	-	-	4,213
Chief Executive Officer Donation	7,300	-	(7,300)	-	-
John Ellerman Foundation	16,901	-	(16,901)	-	-
Woodland Trust	7,775	-	(7,775)	-	-
Kickstart	95	6,521	(6,616)	-	-
Other grants (regions)	3,312	-	-	-	3,312
TCAF	-	46,231	(46,231)	-	-
	<u>39,596</u>	<u>52,752</u>	<u>(84,823)</u>	<u>-</u>	<u>7,525</u>
Unrestricted funds					
Closedown fund	8,500	-	-	1,255	9,755
TCAF fund	-	-	-	29,340	29,340
General funds	114,380	62,939	(52,011)	(30,595)	94,713
	<u>122,880</u>	<u>62,939</u>	<u>(52,011)</u>	<u>-</u>	<u>133,808</u>
Total funds	<u>162,476</u>	<u>115,691</u>	<u>(136,834)</u>	<u>-</u>	<u>141,333</u>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total Funds 2024 £
As at 31 March 2024				
Tangible fixed assets	-	-	1,787	1,787
Other net assets	7,525	9,948	129,482	146,955
	<u>7,525</u>	<u>9,948</u>	<u>131,269</u>	<u>148,742</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
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15 Analysis of net assets between funds (continued)

As at 31 March 2023	Unrestricted			Total Funds 2023
	Restricted Funds	Designated Funds	General Funds	
	£	£	£	£
Tangible fixed assets	-	-	2,383	2,383
Other net assets	7,525	39,095	92,330	138,950
	<u>7,525</u>	<u>39,095</u>	<u>94,713</u>	<u>141,333</u>

16 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Accounts

Ancient Tree Forum

(A company limited by guarantee)

Report and Financial Statements For the year ended 31 March 2023

Company number 03578609 (England & Wales)
Charity number: 1071012



ANCIENT
TREE
FORUM



**Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2023
Independent Examiner's Report**

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**Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2023
Report of the Trustees**

The Trustees who are also directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023 which is also prepared to meet the requirement for a director's report and accounts for Companies Act purposes. The trustees have adopted the provisions of 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).

Interim Chair's report

The ATF is needed now more than ever; this is a critical time for ancient trees, the habitats they support and the landscapes in which they can survive and flourish. Their protection is crucial, not least because these living monuments represent a globally important resource, for biodiversity, cultural connection, mental & physical health, carbon capture, and soil conservation. Research into the link between ancient trees and carbon shows that trees with large-diameter trunks (as seen in our oldest trees) store disproportionately more carbon than other trees.

The profile of the Ancient Tree Forum (ATF) - the only organisation in the country specialising in the conservation of ancient and other veteran trees - continues to grow and its expertise is sought at the highest level. We work with a mix of national charities, landowners, local authorities, and national government and offer training, outreach projects, advice, and guidance to other organisations on their work.

The ATF has been building on success and creating change over the last year while delivering our 2022-2027 strategy. In 2022-2024, we have recruited new trustees, secured new contracts and grants, and strengthened our partnership working. We have a dedicated staff team, committed volunteers and a strong board of trustees and a highly competent CEO who has continued to lead the strengthening of the organisation over the last three years.

Tim Hill, Interim Chair, Ancient Tree Forum

**Ancient Tree Forum
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Report of the Trustees**

Objectives and Activities

Our charitable purposes, as lodged with the Charities Commission of England and Wales, are:

- To promote the protection and preservation of ancient and other veteran trees, and their associated wildlife, for the benefit of the public.
- To promote study and research in the biology, ecology and conservation of ancient and other veteran trees and their associated wildlife and to develop the best techniques for their conservation.
- To publish and disseminate information on ancient and other veteran trees and their associated wildlife, and on techniques for their management and conservation
- To foster understanding and appreciation of the biological, cultural, historic, and aesthetic value of ancient and other veteran trees.

Public Benefit

The ATF trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The primary public benefit provided by the ATF is in raising awareness about the critical importance of old trees for our biodiversity, landscapes, culture, and communities, and about their vulnerability and dramatic decline. Ancient and other veteran trees (AoVTs) provide a unique habitat for thousands of species, and they require specialist management to maintain their health. We are the only organisation with specialist management knowledge of why and how to care for and protect old trees in the country. By working alongside the biggest environmental and tree charities, we ensure that they take on board our specialist knowledge in their policy and land management work. However, despite our strong partnerships with landowning charities, there is an urgent need to grow the capacity, skills, and knowledge base of key people within these organisations, and across wider landowners, to ensure recent policy and legal changes, and good practice knowledge is effectively enforced and used and the future of AoVTs is secured. Some of our activities for the public benefit are:

- sharing cutting-edge information,
- providing training in practical skills,
- forging partnerships and networks to get this knowledge shared,
- demonstrating sectoral leadership and innovation.
- through training, conferences, expert-led field visits and publications, the ATF has played a key role in developing the knowledge and skills of thousands of tree professionals, ecologists, landowners, and farmers in caring for ancient and other veteran trees.

**Ancient Tree Forum
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Achievements and Performance

Throughout 2022 – 2023, the ATF continued to influence government bodies, work with some of the biggest charity landowners, and train professionals in better management for ancient and other veteran trees.

The ATF launched a new project, in partnership with the Arboricultural Association and funded by DEFRA - Trees Call to Action Fund- supporting us to continue to create a national network of trained professionals who manage ancient and other veteran trees.

The ATF responded to several major government consultations – primarily the diligent work of a group of dedicated and specialist volunteers, working together with our staff team.

We continued to share news of our work in events, such as our Autumn Forum, an Open House event, and by bringing our local group organisers together to support them with their own events, which were organised at times throughout the year.

We offered event and training bursaries as part of our Equalities, Diversity and Inclusion policy and action plan. The board signed off an environmental impact policy. We recruited two new staff, four new trustees and continued to improve governance and processes behind the scenes.

Strategic Outcomes

2022-2023 is the first year of a five-year strategy for the Ancient Tree Forum. Our strategy describes the change, or outcomes, we want to create. Below, we describe the progress made in 2022-2023 towards those outcomes.

Professionals obtain VETcert qualifications, and other trainees attend ATF's 1-day course

Our targets

- VETcert qualified target by 31 March 2025 = 50; VETcert qualified in 22-23 = 9;
- 1-day trainees target by 31 March 2025 = 100 trainees; 1-day trainees in 22-23 = 40.

How we achieved our targets

- ATF delivering on the first year of a major Trees Call to Action Fund project as the lead partner with the Arboricultural Association. 'Training and certifying professionals in AoVT management' is a 3-year project that seeks to develop an industry-wide, strategic approach to improving professionals' skills and knowledge to improve the protection, resilience, and recognition of ancient and other veteran trees (AoVTs). It is a partnership project delivered by Ancient Tree Forum (ATF), and the Arboricultural Association (AA). This project is funded by DEFRA under the Trees Call to Action Fund (TCAF) through the National Lottery Heritage Fund (with match funding from partners).

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- One of our ambitions is to create a network of VETcert accredited professionals - across the year we have trained 58 VETcert delegates across the UK:

England- Greater London	4	England- Yorkshire and the Humber	0
England- South East	20	England- East Midlands	2
England- South West	11	England- East of England	6
England-West Midlands	7	Scotland	0
England-North West	3	Northern Ireland	0
England-North East	3	Wales	2

- Forty delegates attended ATF's 1-day courses, putting us slightly ahead of target for this point in the project (Year 1 of 3).
- 26 VETcert exam opportunities were delivered to twenty professionals by the Arboricultural Association as part of our joint work on this programme (the additional six places were resits). This figure is slightly lower than projected based on a target of 100 exam opportunities over three years. Plans have been agreed with the Arboricultural Association for them to deliver additional exam opportunities in the coming year to address this shortfall in Year 1 of the project. Nine professionals were successful in obtaining VETcert qualifications in this period.
- This leaves substantial work through to March 2025 to achieve the overall target of 50 certified professionals over the full duration of the project.
- However, prior to commencement of the project, there were only 22 qualified professionals in the UK, making an increase of nine in one year a significant improvement from this baseline. Steps have also been taken in consultation with the Europe-wide VETcert Steering Group to address exam pass rates.
- One of the aims of the current three-year project funded by TCAF is to improve our work with the Arboricultural Association (who offer exams) and ensure a smooth experience for trainees.
- The ATF has received excellent feedback from attendees about the high quality of our training and their experience and learning from attending.
- ATF is working with a consultant evaluator to assist with an overarching report (with most of the monitoring and initial gathering of outcome data completed by ATF staff).
- In 2022-2023, ATF also offered six bursary places to local group volunteers – bursaries are intended to allow access to VETcert training to people who would otherwise not be able to afford it, and, from 2023-2024, to people who consider themselves to be from underrepresented groups. In this first year, we also designed the scheme for 2023-2024 onwards to ensure we are starting to offer these bursaries to women, people of colour and younger people.

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Partners organisations and landowners / tree managers use ATF knowledge to improve practices

Our targets

- Work with three partner organisations to improve their practice.
- We are working with four main partners – Arboricultural Association; Woodland Trust; National Trust; Natural England.

How we achieved our targets

We work with our partners in a range of ways: (i) events and field trips where we bring delegates together from a range of partner organisations, (ii) ATF local groups - run by volunteers and who also host events for a range of people living and working locally to them, (iii) ATF delivers training for professionals, and (iv) through deliberate collaboration with major partners - we also work with major partners on policy change and more strategic change to support their own practical tree management improvements.

Major partnerships – strategic approaches, policy influencing and project delivery

- Natural England was identified as the main relationship to build, by our Expert Panel in October 2022. Since then, we have secured a strong relationship with the main contact at Natural England and contacts in Defra.
- We started work with some of the biggest landowners of ancient and other veteran trees in England, the National Trust and Woodland Trust, to secure external funding for a major partnership with them both.
- ATF staff and expert volunteers were invited to contribute to 'Tree Stakeholder' consultation day for a major National Trust estate development project at Shugborough Estate. Our input has been incorporated into the estate's planning application, including changes to some of the overall designs to safeguard living veteran trees, and inclusion of standing deadwood as a crucial biodiversity resource in the landscape proposals.
- We are in a funded relationship with the Arboricultural Association (AA), with the ATF as lead partner for the three-year Trees Call to Action Fund project where ATF offers VETcert (and other) training, while the AA offers the VETcert exams.

ATF national field trip - bringing a range of partners together to learn about AoVT management

- ATF's Autumn Field Trip (27 October 2022) was a success with 75 attendees.
- The aims of the event were to bring ATF stakeholders together; reach new audiences through offering a range of prices, travel bursaries and actively promoting to professionals and future professionals in the local area (and to people who self-identify as having protected characteristics).
- A report to share the various technical and management issues – collaborated upon by Expert Panelists, VETcert trainers and overseen by staff, was sent to the Director of the Arboretum and the Forestry Manager, and positively received by the latter.

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- Income was £1,490, with a high proportion of attendees choosing to pay in the top two "tiers" of £25 and £45 (49/58 people), covering direct costs of venue hire (but not staff costs).
- Feedback from the event included:
 - "In my job I speak to homeowners regarding tree management, and I will continue to advocate for less intervention and 'tidying up' of aging trees."
 - "I enjoyed the broad range of fields included in the discussion, i.e., soil science, farming methods, tree anatomy, analysis of a trees life/pruning history."
 - "I enjoyed the tour around the veteran trees and the group discussion about ongoing land and grazing management issues."
 - "The event benefited from the attendance of ATF Trustees, staff, Local Group Organisers and Expert Panel Members."

Local events – reaching further to local professionals and organisations

- Our local groups ran eight events in 2022-2023, engaging roughly 360 people in first-hand days of learning about old trees.
- Some of the feedback from these local group events included:
 - "This insight into Greenwich Park past and present was so enlightening, to appreciate and understand the measures that have been put in place to evolve this iconic environment for literally hundreds of years for not just those living and visiting London but serving as a global 'Can do' for public open spaces" - London
 - "Learn a lot & great company & spent time with wonderful trees & exercised mind and body"
 - "I enjoyed meeting again with a great bunch of people who love trees and have a wealth of knowledge about them. And the trees of course!"
 - "Excellent information given and the chance to talk to knowledgeable people I probably wouldn't have met otherwise"
 - Devon
 - "Extremely well organised event with very clear information on the arrangements for the day. Appreciated the opportunity to base the visit around an urban park setting."
 - Sussex

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Partner organisations influenced by ATF training

The strategic approach of ATF training, funded by TCAF, involves:

- Raising awareness of the need to protect and manage AoVTs
- Raising awareness of VETcert which is the European qualification and standard for managing AoVTs.
- Building professionals' skills and knowledge to improve the understanding and management of AOVs by providing a training pathway toward VETcert certification.
 - The project seeks to increase the skills/qualifications not only of existing professionals but also seeks to increase the diversity of the sector (by creating more opportunities for under-represented groups in the pathway toward certification).
- Raising awareness with major landowners/managers of AoVTs to increase recognition of VETcert as the benchmark qualification in the industry.

The external evaluation of our Trees Call to Action Fund project shows that the training pathway has raised awareness of the need for appropriate management of ancient and other veteran trees, increased the pool of people engaged in developing skills and knowledge in the management of these trees, and created a platform for bringing professionals together to share and develop their interest and to extend their own practice. For example:

- Three professionals who met at a VETcert course have developed their own peer-learning group to share their knowledge and develop their work practice. They have independently arranged a series of collaborative work outings to reflect on the VETcert principles and how their learning can be implemented in 'real world' practice.
- Quote from a Practising Level delegate: "I have within my daily work benefitted greatly from all the studies and mentors found through the VETcert programme."
- Quote from a Consulting Level delegate: " Firstly, I just wanted to say that it is making a very positive impact to my role as an arboriculturist (and my perspective on trees overall), but secondly, a lot of valuable information too is coming out of this process [of discussing their learning with colleagues], for example – how we implement such knowledge and the challenges of integrating VETcert into Trees & Planning and Tree Risk Management."

We will fill gaps in the knowledge base and share them through ATF services.

How we achieved our targets

We launched a panel of volunteer specialists, the Expert Panel, in June 2022 following careful open recruitment. These volunteers are now working on knowledge creation so that the ATF can fill gaps in knowledge about managing ancient and other veteran trees:

- Recognising Guidance – the terms 'ancient' and 'veteran' tree hold national policy and legislative significance (e.g., the government's *Keepers of time: ancient and native woodland and trees policy in England*; the *National Planning Policy Framework*; *Environment Act 2021*). However, definition and classification of trees is complex and remains the subject of significant debate and challenge. This new guide to recognising and categorising ancient and other veteran trees will clarify ATF communications. Crucially, it will provide supporting guidance in the application of these terms to policy makers and professionals working to protect or manage the nation's trees, or those

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conducting activities that may impact them, thereby helping to ensure that appropriate protections are afforded to our most valuable trees.

- Retrenchment - how and why ancient trees' structure and physiology changes over time. Identifying and understanding these processes is vital for appropriate decision making about, and practical management of, old trees. Additionally, identification of retrenchment forms a key component of the Recognising Guidance outlined above.
- Defining a population of Veteran Trees – a visual library of hard-to-classify trees, including information-sharing and learning on the evidence considered in determining the classification. This will provide an invaluable resource for users of the Recognising Guidance and help identify key aspects that can prove tricky for professionals when distinguishing between ancient and other veteran trees.
- Influencing policy alliances – see below.

ATF is engaged and acknowledged as a key partner in policy alliances

How we achieved our targets

- ATF's relationship with Natural England has been enhanced by two core ATF assets:
 - (i) partnerships with organisations such as Woodland Trust and
 - (ii) ATF's volunteer experts and the knowledge drawn from the ATF's Expert Panel.The combination of partnerships and volunteer-expertise – co-ordinated by ATF staff, has allowed the ATF to continue to influence consultation responses and legislative and policy opportunities through an informal alliance with these partner organisations. This has led to a substantial body of work between ATF's Expert Panel and Natural England and will prove fruitful for future years - we have recently renewed ATF involvement with the Wood Pasture and Parkland Network, coordinated by Natural England and aim to host a joint meeting between them and the ATF's Expert Panel in 2023, to share knowledge and build links.
- We are an active member of other alliances with the Tree Council and have joined the Wildlife and Countryside Link and have made links with their diversity lead.

A cohort of "2030 experts" (experts of the future) are recruited and mentored.

How we are working towards our targets

In 2022-2023, ATF staff and volunteers worked through a "prepare to launch" phase:

- Designed a transparent and open selection process.
- Secured travel bursary funding, training bursary funding and partnerships to enhance additional training.
- Developed the scheme alongside our equalities, diversity and inclusion plan and aim to offer specific places for under-represented groups.
- Consulted with the Expert Panel volunteers and staff and compared it with others.

Behind the scenes

We continued to develop our understanding about equity, diversity and inclusion – submitting our first ever response to the Race Report 2022 and creating our first Report on Progress against our EDI action plan 2022. We invited all of our volunteers to complete EDI training,

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while bringing our trustees and staff together to refresh our policy and action plan for 2023 and beyond.

In addition, ATF also hosted an annual "Open House" in summer 2022 where attendees heard from trustees, staff, and each other about plans for the year – interest was expressed in new groups being established, particularly in Scotland, where we plan to register as a charity next financial year.

Looking ahead – 2023-2024

This is a critical time for ancient and other veteran trees, the habitats they support and the landscapes in which they can survive and flourish. Their protection is crucial, not least because these living monuments represent a globally important resource, for biodiversity, carbon capture, soil conservation, cultural connection, and mental and physical health. Britain is thought to have the highest proportion and most substantial ancient oaks in northern Europe. The Ancient Tree Forum has much demand to meet – we are the only organisation in the country specialising in the conservation of ancient and other veteran trees. We continue to focus our growth on our volunteering and partnership networks, and because we believe these are the most sustainable and strategic ways to get our expertise to be used across the country.

We are making strong progress on our strategic outcomes for 2022-2027 and will continue to focus our work with land managers, landowners, local authorities, and national government. We will fill further gaps in our knowledge base, including an overview of ancient and other veteran trees and climate/carbon and we will complete and share the knowledge we began with the Expert Panel in 2022-2023. We will deliver and improve our offers of training, outreach, advice, and guidance to other organisations on their work. We will work to ensure we meet our ambition to create a nationwide network of trained and certified VETcert professionals, and that organisations and landowners will specify VETcert professionals when carrying out work on AoVTs.

We are improving and continuously reviewing our governance and finance procedures and continue to seek to become a more inclusive organisation. In 2023, we will start to measure our carbon emissions and continue to take steps to reduce them.

We will remain a volunteer-powered organisation. We will always work in partnership. We know that without our volunteers, partners, and many other interested stakeholders, working with us to protect our oldest trees, we could not achieve our vision for ancient and other veteran trees, their wildlife, and their heritage and cultural values to be safeguarded now and in the future.

Volunteers

Many of the ATF's main activities in 2022-2023 were powered by volunteers – including work on policy and our local groups. In this year we involved around 40 volunteers.

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Structure Governance and Management

ATF continued to review our governance arrangements during 2022- 2023. We reviewed our board's skill set and recruited four new trustees while saying goodbye to Helen Black. We thanked Vikki Bengtsson who stood down as Chair - yet remained on the Board - while Tim Hill was appointed as Interim Chair.

We have also continued to improve our behind-the-scenes processes, reviewing, and reviewing and building on the work towards ATF's equalities, diversity, and inclusion policy and action plan, and supporting staff and trustees through development on equity, diversity, and inclusion (EDI), supported by an external consultant. The board of trustees approved the ATF's first Environmental Impact Policy and committed to choosing an appropriate method of measuring the carbon emissions of the charity by December 2023.

Governing Document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. There are no restrictions on the operations of the charity contained in either the memorandum or Articles of Association. The work of the charity is carried out by the trustees, who meet regularly to consider the running of the charity.

Trustee recruitment

ATF openly recruits for trustees and follows good practice in trustee selection methods. Each year, 6 months before the AGM, the board will decide if they need to actively recruit new trustees. The board shall always work to include at least a third of its number who are specialists in ancient and veteran trees or other related subjects. If during the year any trustees announce their intention to leave, the board will decide if they need to recruit new trustees. The trustees of the ATF receive a welcome pack, including induction to the charity's governance and finances, a "buddy" from the board, and are offered external training on the legal responsibilities of being a trustee.

Organisational structure

The ATF has a board of trustees who are also company directors and members. Beyond the governance structure, the ATF employs five staff, and engages short-term contractors (e.g. trainers). The ATF has a strong volunteer structure with an expert panel of thirteen volunteers and a growing number of local groups, all with at least one local group organiser. The ATF works as part of several other informal coalitions, including as part of our membership of the Tree Council, and in close partnership with other tree organisations, such as the Woodland Trust and the Arboricultural Association.

Risk Management

After risk management and controls, the principal risks facing the charity in March 2023 were financial (loss or lack of income and inflation continues to rise) and operational (low pass rates in VETcert exams).

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Financial Review

The principal sources of funding for the ATF were from training, sales of books and merchandise and grant income. The fundraising activities for 2022-2023 were successful, including new income from a major grant, and continued income from training and sales.

Income for the year was £115,691 (2022: £149,349) and expenditure was £136,834 (2022: £145,098), generating a deficit of £21,143 (2022: surplus of £4,251). This was a better result than budgeted and left us with carried forward funds of £141,333 (2022: £162,476). Of these funds, £7,525 was restricted, £39,095 designated and £94,713 unrestricted.

Reserves policy

In line with the guidance issued by the Charities Commission the Trustees have reviewed the charities need for reserves.

The trustees have a policy of ensuring that they hold in free reserves, adequate funds to allow for the risk-management of cash flow due to our spread of income across ticket income through to small annual grants with a few larger multi-year grants. The amount would also allow orderly wind-down of the charity should that ever prove to be necessary.

The charity requires unrestricted reserves approximately equal to a minimum of 6 months operating costs, based on actual expenditure for the current year, which this year equates to £50k. The Trustees believe that this represents a minimum level of reserves necessary to ensure the effective and efficient operation of the charity to fulfil its public benefit. The charity has free reserves of £92,330 (2022: £111,202). The trustees acknowledge that the free reserves exceed the amount required by the policy and are satisfied that reserves will be spent down in the 2023/24 year. The charity also holds a designated closedown fund of £9,755 to ensure that the charity has funds to cover close down costs and match funding requirements. Therefore, the trustees are satisfied with the reserve levels of the charity.

Investment Powers and Policy

The CEO and Treasurer will be responsible for ensuring that the ATF maximises income from any funds and minimises interest charges. The Treasurer will identify future cash flows and plan the movement of funds accordingly, as required, supported by the Finance Officer. Any investments made will be in accordance with the powers set out in the Articles of Association and within any ethical constraints set by the Board.

Reference and Administrative Details

Name of Company: Ancient Tree Forum

The company is incorporated under the 2006 Companies Act (number 03578609) and is governed by its Memorandum and Articles of Association.

Ancient Tree Forum is also a registered charity (number 1071012)

The company is managed by the Board of Directors (Trustees) who are appointed at the Annual General Meeting. The trustees listed below have served during the year and since the year end date.

DIRECTORS/ TRUSTEES

Tim Hill – Interim Chair
Philip Todd - Treasurer
Luke Barley
Vikki-Jane Bengtsson
Michelle Doyle Wildman (appointed September 2022)
Cheryl Duerden (appointed September 2022)
Luminita Holban
Matthew Searle (appointed September 2022)
David Wallace-Hare (appointed September 2022)
Helen Black (resigned November 2022)

COMPANY SECRETARY

Helen Black (resigned November 2022)
Laura Alcock-Ferguson (appointed November 2022)

REGISTERED OFFICE

85 Great Portland Street First Floor London W1W 7LT

INDEPENDENT EXAMINER

Josh Kingston BSc (Hons) ACA, Burton Sweet Ltd, Cooper House, Lower Charlton Estate, Shepton Mallet, Somerset BA4 5QE

BANKERS

Handelsbanken - Windsor, Independent House, Windsor SL4 1BA

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Statement of Trustees' responsibilities

The trustees (who are also directors of Ancient Tree Forum for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 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 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

Approved by the Board of Trustees on Oct 04 2023 and signed on its behalf by:



Timothy Hill – Interim Chair of the Board of Trustees

**Ancient Tree Forum
Report and Financial Statements
For the year ended 31 March 2023
Independent Examiner's Report**

Independent Examiners Report to the Trustees of Ancient Tree Forum

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Joshua Kingston

Oct 04 2023
Date:.....

ANCIENT TREE FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £ (Restated)
Income from:					
Grants and Donations	2	30,912	52,752	83,664	136,335
Charitable activities	3	31,944	-	31,944	13,014
Investments		83	-	83	-
Total income		<u>62,939</u>	<u>52,752</u>	<u>115,691</u>	<u>149,349</u>
Expenditure on:					
Raising funds	4	12,717	-	12,717	10,985
Charitable activities	5	39,294	84,823	124,117	134,113
Total expenditure		<u>52,011</u>	<u>84,823</u>	<u>136,834</u>	<u>145,098</u>
Net income/(expenditure) and net movement in funds	6	10,928	(32,071)	(21,143)	4,251
Total funds at start of year	14	122,880	39,596	162,476	158,225
Total funds at end of year	14	<u>133,808</u>	<u>7,525</u>	<u>141,333</u>	<u>162,476</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 17 to 27 form part of these financial statements
See note 9 for fund-accounting comparative figures

ANCIENT TREE FORUM

BALANCE SHEET

AS AT 31 MARCH 2023

Company number: 03578609

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	2,383	3,178
		<u>2,383</u>	<u>3,178</u>
Current assets			
Stock	11	4,844	5,661
Debtors	12	2,160	2,306
Cash at bank and in hand		164,131	156,737
		<u>171,135</u>	<u>164,704</u>
Liabilities			
Creditors : amounts falling due within one year	13	(32,185)	(5,406)
Net current assets		<u>138,950</u>	<u>159,298</u>
Total assets less current liabilities		<u>141,333</u>	<u>162,476</u>
Net assets		<u>141,333</u>	<u>162,476</u>
FUNDS			
Unrestricted funds			
General funds	15	94,713	114,380
Designated funds	15	39,095	8,500
Restricted funds	15	7,525	39,596
Total funds		<u>141,333</u>	<u>162,476</u>

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Trustees on Oct 04 2023 and are signed on their behalf by:



Timothy Hill
Interim Chair of the Board of Trustees

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. 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 not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Income from training courses is recognised in the period in which the training is delivered.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies (*continued*)

Governance costs

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. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 5.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £100 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Office equipment - over 4 years on a reducing balance basis

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade debtors

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

Cash and cash equivalents

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

Creditors

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 discounts due.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 14 of the financial statements.

2 Income from: Grants and Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations (including Gift Aid)	1,912	-	1,912
Grants received			
Garfield Weston	25,000	-	25,000
Kickstart	-	6,521	6,521
D'Oyley Carte Charitable Trust	4,000	-	4,000
TCAF	-	46,231	46,231
	<u>30,912</u>	<u>52,752</u>	<u>83,664</u>

Prior year

	Unrestricted Funds £	Restricted Funds £ (Restated)	Total Funds 2022 £ (Restated)
Donations (including Gift Aid)	2,192	-	2,192
Grants received			
Esmee Fairbairn Foundation	60,000	-	60,000
John Ellerman Foundation	-	30,000	30,000
Woodland Trust	-	36,785	36,785
Kickstart	-	7,358	7,358
	<u>62,192</u>	<u>74,143</u>	<u>136,335</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Book and merchandise sales	2,330	-	2,330
Training course receipts	28,044	-	28,044
Events	1,570	-	1,570
	<u>31,944</u>	<u>-</u>	<u>31,944</u>

Prior year

	Unrestricted Funds £ (Restated)	Restricted Funds £ (Restated)	Total Funds 2022 £ (Restated)
Book and merchandise sales	2,473	-	2,473
Training course receipts	10,001	-	10,001
Events	540	-	540
	<u>13,014</u>	<u>-</u>	<u>13,014</u>

4 Expenditure on: Fundraising

	Total Funds 2023 £	Total Funds 2022 £ (Restated)
Staff costs (note 7)	11,521	10,889
Consultancy fees	1,100	-
Subscriptions	96	96
	<u>12,717</u>	<u>10,985</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

5 Expenditure on: Charitable activities

	Total 2023 £	Total 2022 £ (Restated)
Direct costs		
Staff costs (note 7)	47,978	43,460
Event costs	4,335	365
Training and project costs	11,173	32,327
Volunteer Expenses	-	95
Evaluation	4,000	3,400
Expert Panel	476	-
Local Groups	228	-
Subscriptions	250	250
Book sales	1,150	1,802
Support costs		
Staff costs (note 7)	35,198	32,525
Other staff costs	6,462	8,019
Printing, postage, communications and IT	3,825	4,726
Insurance	1,502	1,207
Legal and professional costs	931	920
Finance charges	522	157
Depreciation	795	1,059
Governance		
Independent examiner's fees (note 6)	2,160	1,300
Trustees expenses and governance costs (note 6)	3,132	2,501
	<u>124,117</u>	<u>134,113</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

6 Net income/(expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
Independent examiner's fees		
- for independent examination	1,260	1,300
- for accounts preparation	900	-
Trustees' travel, meeting and recruitment costs	3,132	2,501
Depreciation	795	1,059

Included in the above trustees related costs, two Trustees have been reimbursed £217 for their out of pocket travel expenses (2022: £65). No Trustee received any remuneration during the year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages & salaries	91,298	83,969
Social security costs	1,636	1,463
Pension contributions	1,763	1,442
	<u>94,697</u>	<u>86,874</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 5 (2022: 5), calculated on the basis of average headcount. This represented 2.8 full-time equivalent members of staff in 2023 (2022: 2.7).

The total employment benefits received by key management personnel (including employer national insurance and employer pension contributions) were £34,563 (2022: £33,267).

8 Taxation

The charity is exempt from corporation tax on its charitable activities.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

9 Statement of Financial Activities comparative figures

For the year ended 31 March 2022

	Unrestricted Funds £ (Restated)	Restricted Funds £ (Restated)	Total Funds 2022 £ (Restated)
Income from:			
Grants and Donations	62,192	74,143	136,335
Charitable activities	13,014	-	13,014
Total income	75,206	74,143	149,349
Expenditure on:			
Raising funds	10,985	-	10,985
Charitable activities	47,506	86,607	134,113
Total expenditure	58,491	86,607	145,098
Net income/(expenditure) for the year and net movement in funds	16,715	(12,464)	4,251
Total funds at start of year	106,165	52,060	158,225
Total funds at end of year	122,880	39,596	162,476

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Office equipment £	Total £
Cost or valuation		
At 1 April 2022 and at 31 March 2023	4,237	4,237
Depreciation		
At 1 April 2022	1,059	1,059
Charge for the year	795	795
At 31 March 2023	1,854	1,854
Net book value		
At 31 March 2023	2,383	2,383
At 31 March 2022	3,178	3,178

11 Stock

	2023 £	2022 £
Stocks	4,844	5,661
	4,844	5,661

12 Debtors

	2023 £	2022 £
Trade debtors	1,000	-
Prepayments and accrued income	943	2,306
Other debtors	217	-
	2,160	2,306

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	600
Tax and social security	1,680	-
Other creditors	376	345
Accruals and deferred income	30,129	4,461
	32,185	5,406

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14 Movement in funds

For the year ended 31 March 2023

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Thorneythwaite	4,213	-	-	-	4,213
Chief Executive Officer Donation	7,300	-	(7,300)	-	-
John Ellerman Foundation	16,901	-	(16,901)	-	-
Woodland Trust	7,775	-	(7,775)	-	-
Kickstart	95	6,521	(6,616)	-	-
Other grants (regions)	3,312	-	-	-	3,312
TCAF	-	46,231	(46,231)	-	-
	<u>39,596</u>	<u>52,752</u>	<u>(84,823)</u>	<u>-</u>	<u>7,525</u>
Unrestricted funds					
Closedown fund	8,500	-	-	1,255	9,755
TCAF fund	-	-	-	29,340	29,340
General funds	114,380	62,939	(52,011)	(30,595)	94,713
	<u>122,880</u>	<u>62,939</u>	<u>(52,011)</u>	<u>-</u>	<u>133,808</u>
Total funds	<u>162,476</u>	<u>115,691</u>	<u>(136,834)</u>	<u>-</u>	<u>141,333</u>

Restricted funds

Esmee Fairbairn Foundation - grant to extend work to develop the ATF's core activities and assist with the hiring of new staff.

Thorneythwaite - a private donation of funds for partnership working at the Thorneythwaite project in Borrowdale, Cumbria.

Chief Executive Officer Donation - a private donation intended to pave the way to bring in resources to employ a CEO.

John Ellerman Foundation - Funding to support the charity's strategy and structure reviews and business and fundraising plans delivered by the ATF's new CEO role over three years.

Woodland Trust - A contract, part of the Green Recovery Challenge Fund grant to the Woodland Trust, which allowed the charity to begin an online version and strategic approach to the rolling out of the European-standard, VETcert qualification with Woodland Trust and National Trust colleagues.

Kickstart - The DWP Kickstart Scheme provides funding to create new jobs for 16-24 year-olds on Universal Credit who are at risk of long-term unemployment.

Other grants (regions) - Funds to promote regional groups that enable the charity to engage an even wider audience, beyond the charity's now very oversubscribed events.

TCAF - Trees Call to Action Fund is part of the Nature for Climate Fund supporting the delivery of England Trees Action Plan developed by Defra in partnership with the Forestry Commission and delivered by the National Lottery Heritage Fund. ATF's part of the project is to deliver subsidised training to around 450 Ancient or veteran tree sector professionals.

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14 Movement in funds (continued)

Unrestricted funds

Designated funds

Closedown fund - Funds set aside by the trustees to assist with closedown costs in the event of the charity closing. The trustees transferred an additional £1,255 during the year to cover the increase in anticipated costs should the charity have to close.

TCAF fund- The TCAF grant requires us to match fund their contribution via ticket sales to our training events. The trustees have designated funds to cover this match funding in case we don't generate enough money from ticket sales. Each year this amount is reviewed and released into unrestricted funds if the match funding requirement for the year has been met. During the year, the trustees transferred £29,340 from General funds

General funds

These funds are available for use by the Trustees in the furtherance of the charity's objects.

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Esmee Fairbairn Foundation	19,495	-	(19,495)	-	-
Thorneythwaite	4,213	-	-	-	4,213
Chief Executive Officer Donation	7,300	-	-	-	7,300
John Ellerman Foundation	14,781	30,000	(27,880)	-	16,901
Woodland Trust	-	36,785	(29,010)	-	7,775
Kickstart	-	7,358	(7,263)	-	95
Other grants (regions)	6,271	-	(2,959)	-	3,312
	<u>52,060</u>	<u>74,143</u>	<u>(86,607)</u>	<u>-</u>	<u>39,596</u>
Unrestricted funds					
Designated Closedown fund	20,000	-	-	(11,500)	8,500
General funds	86,165	75,206	(58,491)	11,500	114,380
	<u>106,165</u>	<u>75,206</u>	<u>(58,491)</u>	<u>-</u>	<u>122,880</u>
Total funds	<u>158,225</u>	<u>149,349</u>	<u>(145,098)</u>	<u>-</u>	<u>162,476</u>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	General Funds £	Total Funds 2023 £
As at 31 March 2023				
Tangible fixed assets	-	-	2,383	2,383
Other net assets	7,525	39,095	92,330	138,950
	<u>7,525</u>	<u>39,095</u>	<u>94,713</u>	<u>141,333</u>

ANCIENT TREE FORUM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds (continued)

As at 31 March 2022	Restricted Funds £	Unrestricted		Total Funds 2022 £
		Designated Funds £	General Funds £	
Tangible fixed assets	-	-	3,178	3,178
Other net assets	39,596	8,500	111,202	159,298
	<u>39,596</u>	<u>8,500</u>	<u>114,380</u>	<u>162,476</u>

16 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Accounts

Ancient Tree Forum
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 March 2022

Company No: 03578609 (England & Wales)
Charity No: 1071012

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022

The Trustees who are also directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022 which is also prepared to meet the requirement for a director's report and accounts for Companies Act purposes. The trustees have adopted the provisions of 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).

Interim Chair's Report

This is a crucial time for ancient trees, their protection is vital, not least because these living monuments represent a globally important resource but also because of climate change, the policy and legislative changes happening post-Brexit and also the growing interest in ancient and other veteran trees by professionals across a range of sectors. The Ancient Tree Forum has much demand to meet – we are the only organisation in the country specialising in the conservation of ancient and veteran trees – and we continue to focus on meeting this demand through our volunteering and partnership networks. We have embarked towards a strategy for 2022-2027, secured new contracts and grants which support the training and outreach work that have been key to our success over the past decades. We will continue to focus our work with land managers, landowners, local authorities, and national government. We will deliver and improve our offers of training, outreach, advice, and guidance to other organisations on their work. We are improving and continuously reviewing our governance and finance procedures and have completed a review and updating of our wider organisational policies, including committing to, reviewing, and delivering an Equalities, Diversity and Inclusion policy and plan. We will remain a volunteer-powered organisation, and for our new and current stakeholders to stay close to and engaged in our work to protect our ancient and other veteran trees. Without them, without you, collaborating with us to protect our oldest trees, we could not achieve our vision for ancient and other veteran trees, their wildlife, and their heritage and cultural values to be safeguarded now and in the future.

Tim Hill, Interim Chair, Ancient Tree Forum

OBJECTIVES & ACTIVITIES

Our charitable purposes, as lodged with the Charities Commission of England and Wales, are:

- To promote the protection and preservation of ancient and other veteran trees, and their associated wildlife, for the benefit of the public
- To promote study and research in the biology, ecology and conservation of ancient and other veteran trees and their associated wildlife and to develop the best techniques for their conservation
- To publish and disseminate information on ancient and other veteran trees and their associated wildlife, and on techniques for their management and conservation
- To foster understanding and appreciation of the biological, cultural, historic and aesthetic value of ancient and other veteran trees.
- **Our Vision** is for ancient and veteran trees, their wildlife, and their heritage and cultural values to be safeguarded now and in the future.
- **Our Mission** is to champion ancient trees and thereby safeguard their biological, cultural and heritage value now and in the future for the whole of society.

With a new five-year strategy approved by the Trustees in March 2021, the 2021-2022 period was very much a transition year, during which we worked towards three key objectives:-

- Skill up the experts
- Innovation
- Share knowledge

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

Highlights of the year, 2021 – 2022

Throughout 2021 – 2022, the ATF continued to influence approaches to the sustainable management of ancient and other veteran trees (AoVTs) and championed the need for their specialist care, primarily through training, running events and policy influencing.

The ATF brought our training and events online in 2021-2022 after securing a partnership contract with the Woodland Trust which allowed us to begin a strategic approach to rolling out the European-standard, VETcert with Woodland Trust and National Trust colleagues. This has allowed us to start creating a national network of trained professionals.

The ATF responded to several major government consultations – primarily the diligent work of a group of dedicated and specialist volunteers.

We continued to share news of our work in online events and meetings, such as our four Online Autumn Forum events, a new Open House event, and bringing our local group organisers together to support them with their own face-to-face meetings, which were organised at times throughout the year when restrictions allowed.

Following the review of governance, strategy, and structures at the ATF in the previous year, we moved into a “transition year” before the new strategy launches in April 2022, as well as delivering on our Equalities, Diversity and Inclusion policy and action plan. We recruited three new staff team members, new trustees, recruited new volunteers for an Expert Panel and continued to improve governance and processes behind the scenes.

Public Benefit

The ATF trustees have had regard to the guidance issued by the Charity Commission on public benefit. The primary public benefit provided by the ATF is in raising awareness about the critical importance of old trees for our biodiversity, landscapes, culture, and communities, and about their vulnerability and dramatic decline. Ancient and other veteran trees (AoVTs) provide a unique habitat for thousands of species, and they require specialist management to maintain their health. We are the only organisation with specialist management knowledge of why and how to care for and protect old trees in the country. By working alongside the biggest environmental and tree charities, we ensure that they take on board our specialist knowledge in their policy and land management work. However, despite our strong partnerships with landowning charities, there is an urgent need to grow the capacity, skills, and knowledge base of key people within these organisations, and across wider landowners, to ensure recent policy and legal changes, and good practice knowledge is effectively enforced and used and the future of AoVTs is secured. Some of our activities for the public benefit are:

- sharing cutting-edge information,
- providing training in practical skills,
- forging partnerships and networks to get this knowledge shared,
- demonstrating sectoral leadership and innovation.
- through training, conferences, expert-led field visits and publications, the ATF has played a key role in developing the knowledge and skills of thousands of tree professionals, ecologists, landowners, and farmers in caring for ancient and veteran trees.

The Trustees have complied with their duties under Section 17(5) of the 2011 Charities Act.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

ACHIEVEMENT AND PERFORMANCE

Achievements and performance – full review of 2021-2022

The achievements and performance described below have been created by staff, trustees, and a dedicated group of volunteers.

- 1. *Skilling up the experts* - our main audiences are professionals or landowners, so we deliberately target our work to a more “expert” level.**

ATF brought the annual “forum” event online in Autumn 2021

ATF held four online events covering tree diseases in veteran trees; veteran oaks, insect diversity and ecosystem functioning; ancient and veteran tree soils, damage, compaction, consequences, and solutions; and a hypothesis of oak decline. Attended by over three hundred people and with recordings shared with over one thousand people, available online after the event, and with expert speakers from the UK, Sweden, and Norway.

Feedback included:

"groundbreaking" new research and practical techniques presented well

"Speakers had real knowledge about their subject. Excellent presentations"

"I will use the advice about pollards and dieback to help make decisions about the future management of the pollards we manage. I'll also keep my eye out for the signs of other plant diseases that are becoming emerging threats."

"No travelling, great value for donation only"

"...it has offered me that chance to attend an event that I would normally have little hope of either affording or of getting to and I hope that at least part of the future forums will continue to be provide as online webinars."

- 2. *Innovation* – The ATF developed a new volunteer-powered expert panel – to further develop the innovation and learning that the ATF is renowned for.** In 2021-2022, the ATF recruited a group of experts, some new to ATF and including women and people under thirty-five, all of whom have committed to the give their time, pro bono, to the panel for 2 years.

The role of the Expert Panel is to:

- Advise on long-term, strategic, technical, and scientific matters for the ATF
- Provide technical advice that supports staff and operations at the ATF
- Review and develop new thinking and ideas relating to the outcomes and work of the ATF and advise on the scientific and technical aspects of work at a strategic development stage and refine that which is already understood (based on research and observation)
- Advise on knowledge, expertise and gaps that need filling to achieve the ATF's strategic outcomes
- Provide welcoming and supportive mentoring and information sharing platform with Experts of the Future (a cohort of up-and-coming AoVT experts for the 2030's and 2040's)
- Identify and provide connections with key organisations and share knowledge and expertise from the sector in which the ATF functions
- Provide advice in any strategic review that the organisation undertakes.

The Expert Panel is part of the ATF's wider strategic mission to be nurturing and inclusive of experts, to innovate and learn, and to speak out and reach with authority and humility.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

3. Sharing knowledge - A major part of the ATF's work where we aim to improve technical knowledge, confidence, motivation, and skill in AoVT management through a variety of activities.

Partnerships – we have strengthened our partnership with the Woodland Trust through the Green Recovery Challenge Fund (GRCF) funded contract (see below), and our partnership work on the Ancient Tree Guides. In addition, we discovered in March 2022 that we had been successful in a major partnership application to The Trees Call to Action Fund distributed by the National Lottery Heritage Fund in partnership with the Forestry Commission, on behalf of the Department for Environment, Food & Rural Affairs (“DEFRA”) with the Arboricultural Association – to roll out from 2022 – 2025. Finally, one of our long-term outcomes has already had success: with a partner indicating they will ask subcontractors for VETcert within 2 years.

Local groups – our local groups are all volunteer-led, and they run their own events, supported by our staff team. Events run in 2021-2022 reached around one hundred estate managers, arborists, town councillors, tree wardens and rangers. Feedback from the ATF Sussex Field Trip to Herstmonceux Castle Grounds in October 2021 included:

‘...an interesting venue with some outstanding trees.’

‘...an excellent and very rewarding tour with some fantastic trees and enlightening discussion.’

Policy – ATF's policy work has been undertaken by a dedicated group of volunteers and continued throughout the Covid restrictions in 2021-2022 - there has been no let-up in consultations on both policy and legislation.

- The England Trees Action Plan resulted in commitments to review aspects of protection for AoVTs, and we were able to follow through on that by securing significant amendments in two key policy documents, “Natural England Standing Advice on protection of AoVTs in development” and Defra policy on AoVTs – “Keepers of Time.”
- Considerable changes relating to agriculture post Brexit, the climate and biodiversity crises which we have implications for AoVTs have been consulted on e.g., the new Environmental Land Management Scheme, Carbon Credits, Biodiversity Net Gain and Nature Recovery. These are opportunities for ATF to advance its aims and influence policy and legislation to secure the future for AoVTs across the board in a more comprehensive, consistent joined up way.
- More directly, we responded to threats to some of the most important AoVTs arising from planning proposals and other sources. These additionally provide evidence as to the operation /efficacy of policy etc. which we can cite in consultation responses. Enquiries for advice to a range of organizations and individuals are responded to, to a limited extent, where time allows. Consultations and policy which the ATF responded to were:
 - National Planning Policy Framework Review
 - New Model Design Guidance
 - Wales Agriculture Bill
 - Keepers of Time – input to first stakeholder review
 - UK Woodland Assurance Scheme 5 Review
 - Standing Advice – review
 - PEFC Certification for Trees outside Woodland
 - England Trees Action Plan – response
 - Efra Select Cttee evidence in person on planting
 - Local Nature Recovery
 - Biodiversity Net Gain Regulation & Implementation
- Planning responses from the ATF were:
 - Shrewsbury Relief Road - Darwin Oak
 - Teignbridge Council - loss of veteran claiming wholly exceptional justification
 - Middleton Scriven Yews - damage to and possible prosecution
- Guidance-others Understand/communicate – technical knowledge to key groups, partnership
 - A statement from the Institute of Chartered Foresters - “Planning reforms must afford the right protections for existing trees and woodland including ancient, veteran and open grown trees.”
 - East Chilton Yew- management advice
 - Oak Processionary Moth Tree Council toolkit
 - Advice to Duchy of Cornwall - ‘Old Man of Ross’
 - Woodland Trust Living Legends early campaign input to development

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

ATF's Training was given a boost by securing a contract with the Woodland Trust as part of their Green Recovery Challenge Fund (GRCF) grant with the National Trust. This contract enabled us to convert ATF's existing training courses into a format suitable for online delivery – while also ensuring the high-quality delivery, content, and trainers. Online training delivery commenced in late September, and ATF delivered:

- 1 x 3-day VETree course to fifteen delegates
- 3 x VETcert exam preparation webinars to twenty-nine delegates
- 5 x 2-day VETcert course to seventy-nine delegates
-

The ATF contribution to the GRCF project has been characterised as 'enormously successful' by Woodland Trust in terms of training content and delivery. Exam preparation webinars, an additional offering by ATF not specified in the GRCF contract, were noted as being 'invaluable' and 'essential' to successful exam outcomes. Broad consensus has now been reached within WT that the organisation will work towards ensuring all contractors employed across their estate hold VETcert certification.

We also used the contract to boost our model of operation: two new trainers have been trained and have delivered training for the first time in this period, and a third new trainer has been prepared ready to deliver training in June 2022.

Based on learning from this contract, an ambitious funding bid to support training development and delivery for 2022-2025 has been prepared and submitted to the Trees Call to Action Fund (DEFRA) with a positive outcome received in March 2022.

The ATF's evaluation of training

The 2-day VETcert course is ATF training's main strategic priority for 2022-2025. Of the seventy-nine delegates who attended this course in 2021-2022, 67 completed an evaluation questionnaire. Main findings:

- A third of respondents had no previous involvement with ATF training or events, indicating we were able to reach new audiences with this training; many of these came via the GRCF project.
- 81% respondents attended the course with the intention to work towards VETcert certification.
- 98% respondents said they felt more ready to take the VETcert exam because of attending the course.
- Only 5% respondents indicating an interest in taking the VETcert exam said they intended to do so at Practising level. Practitioners are significantly under-represented in the current VETcert programme.
- Forecast estimates suggest training delegates expect to survey or manage more than 2,500 veteran trees over the next 12 months.
- 90% respondents said they would share what they had learned on the course with other colleagues, professional contacts, landowners and/or community groups.

Feedback included:

"Brilliant course. Challenging discussions and subject matter facilitated. Came out of it feeling more confident in what I know already and with clear areas and resources to pursue to widen and deepen my knowledge of vet tree management."

"Everything else was delivered to a very high standard. Exceeded my expectations, excellent job."

"An excellent course delivered very well, despite my initial reservations about an online course."

"Both tutors were excellent. It helped to have such a wide-ranging group of people in the groups, so these were especially useful. Probably the best online course I've done."

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

Communications – ATF’s new strategy focuses on reaching landowners, land managers and professionals. We reach many of these audiences through online activity and new publications.

ATF Communication Channels Data	
Channel	Total number
Mailchimp	2519 up from 2431 subscribers (↑8)
Facebook	15,018 up from 14,683 followers (↑202 the previous year)
Twitter	15,500 up from 15,208 followers (↑161)
Instagram	315 up from 113 followers
Website views	137,246 views

ATF and Woodland Trust launched a new publication – Caring for Special Trees on Farms – in partnership with National Trust, Soil Association, NFU and Oxford Farming Association.
“It’s a great publication - I have shared it extensively across National Trust”

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

There are no restrictions on the operations of the charity contained in either the memorandum or Articles of Association. The work of the charity is carried out by the trustees, who meet regularly to consider the running of the charity. Trustees are appointed by invitation of the existing trustees.

Governance, finance, strategy, and fundraising

The ATF has a board of trustees who are also company directors and members. Beyond the governance structure, the ATF employs five staff, and engages project and specialist advisor consultants. The ATF has a strong volunteer structure with an expert panel of thirteen volunteers and ten local groups, all with at least one local group organiser. The ATF works as part of several coalitions and partnerships, including as part of our membership of the Tree Council, and in close partnership with other tree organisations, such as the Woodland Trust and the Arboricultural Association. The ATF has been part of a Charityworks collective bid to the DWP Kickstart scheme, which allowed ATF to recruit two posts for six months each, fully funded under the scheme. This brought current ideas and skills to the team from people who had been not in employment or education, and under 25 years’ old.

ATF continued to review our governance arrangements during 2021- 2022. We reviewed our board's skill set and recruited three new trustees while saying goodbye to Russell Miller, who had stayed on the board for a handover with Vikki Bengtsson, appointed as Chair the previous year. We have also continued to improve our behind-the-scenes processes, reviewing, and updating the ATF’s equalities, diversity, and inclusion policy, and supporting staff and trustees through development on EDI, supported by an external consultant. We rolled out our new structure and improved systems of engaging, involving, and training volunteers.

Appointment of trustees

Every 6 months before the AGM, the board will decide if they need to actively recruit new trustees. The board shall always work to include at least a third of its number who are specialists in ancient and veteran trees or other related subjects. If during the year any trustees announce their intention to leave, the board will decide if they need to recruit new trustees.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

Trustee Induction & Training

The trustees of the ATF receive a welcome pack, including induction to the charity's governance and finances, a "buddy" from the board, and are offered external training on the legal responsibilities of being a trustee.

Related Parties

The ATF was in a contractual partnership with the Woodland Trust as part of the Green Recovery Challenge Fund in 2021-2022.

The ATF applied to a DEFRA fund in January 2021 that means it will be in a funded and legal partnership with the Arboricultural Association.

Risk Management

After risk management and controls, the principal risks facing the charity in 2021 -2022 were: operational (staff shortages from Covid) and financial (loss or lack of income). The CEO and Board of Trustees update and review the risk register quarterly. Enhanced policies and procedures are being implemented to mitigate the risks the charity faces.

FINANCIAL REVIEW

The company had income during the year of £149,349. The company's reserve unrestricted fund balance is £122,880 as of 31 March 2022. The accumulated restricted income fund on 31 March 2022 amounted to £39,596.

Total funds in the year have increased from £158,225 in 2021 to £162,476. Unrestricted funds increased by £7,870. This was due to a grant from Esmée Fairbairn Foundation in support of core activities and enabled the hiring of four new staff posts. The partnership contract with the Woodland Trust was the main source of income and expenditure in the restricted funds programme - £29,010 of £86,607 restricted spend in year. £27,880 of restricted expenditure was in support of the CEO post.

The fundraising activities for 2021-2022 were successful, including the income from the Woodland Trust contract, and other trading income from training and sales of books and merchandise.

Investment Powers and Policy

The CEO and Treasurer will be responsible for ensuring that the ATF maximises income from any funds and minimises interest charges. The Treasurer will identify future cash flows and plan the movement of funds accordingly, as required, supported by the Finance Officer. Any investments made will be in accordance with the powers set out in the Articles of Association and within any ethical constraints set by the Board.

Reserves Policy

In line with the guidance issued by the Charities Commission the Trustees have reviewed the charities need for reserves. The charity requires unrestricted reserves approximately equal to a minimum of 6 months operating costs, which in this year equates to £29,235. The Trustees believe that this represents a minimum level of reserves necessary to ensure the effective and efficient operation of the charity to fulfil its public benefit. The charity has unrestricted funds of £122,880 of which £8,500 have been designated to ensure that the charity has funds to cover redundancy and windup costs. The excess of unrestricted reserves has been allocated to safeguard against future shortfalls and towards the exploration of new business opportunities.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

REFERENCE & ADMINISTRATIVE DETAILS

Name of Company: Ancient Tree Forum

The company is incorporated under the 2006 Companies Act (number 03578609) and is governed by its Memorandum and Articles of Association.

Ancient Tree Forum is also a registered charity (number 1071012)

The company is managed by the Board of Directors (Trustees) who are appointed at the Annual General Meeting, these trustees have served during the year and since the year end date.

DIRECTORS/ TRUSTEES

Helen Black

Vikki Bengtsson - Chair (Stood down as Chair 29.3.22)

Timothy Hill - Chair (Appointed as Chair 29.3.22)

Russell Miller (Resigned 1.11.21)

Philip Todd (Treasurer)

Luke Barley (Appointed 1.11.21)

Luminita Holban (Appointed 1.11.21)

Taylor Sherman (Appointed 1.11.21/Resigned 21.1.22)

COMPANY SECRETARY

Helen Black

REGISTERED OFFICE

85 Great Portland Street

First Floor

London

W1W 7LT

INDEPENDENT EXAMINER

Mrs D J Lockwood FCCA, FCA, ATT (Fellow)

Haines Watts Chartered Accountants

Cliffe Hill House

22 – 26 Nottingham Road

Stapleford

Nottingham NG9 8AA

BANKERS

Handelsbanken - Windsor, Independent House, Windsor SL4 1BA

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2022 - Continued

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Ancient Tree Forum for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In so doing the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make sound judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business; and
- State whether applicable UK accounting standards have been followed; subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

Members of the board of Trustees

Members of the Board of Trustees, who are directors for the purpose of the company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 7.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2022 was 6 (2021:5).

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees on 14.12.2022..... and signed on its behalf by:


.....
Timothy Hill (Chair) – Trustee

Independent Examiner's report to the Trustees of Ancient Tree Forum

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the charity's Trustees (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:-

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D J Lockwood
D J Lockwood FCA, FCCA, ATT (Fellow)
Chartered Accountant

Dated 19.12.2022

Haines Watts
Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham NG9 8AA

Ancient Tree Forum
Statement of Financial Activities
(Including Income and Expenditure Account)
For the Year Ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and Legacies		62,192	30,000	92,192	37,983
COVID Support		-	-	-	26,867
Incoming resources from charitable activities	2	-	44,143	44,143	-
Other Activities	3	13,014	-	13,014	3,164
Investment Income	4	-	-	-	57
TOTAL INCOMING RESOURCES		75,206	74,143	149,349	68,071
EXPENDITURE ON					
Charitable activities					
Expenditure on Charitable Activities	5	45,908	84,981	130,889	64,763
Support Costs	6	12,583	1,626	14,189	26,159
TOTAL EXPENDITURE		58,491	86,607	145,098	90,922
NET INCOME/(EXPENDITURE)		16,715	(12,464)	4,251	(22,851)
Total Funds Brought Forward at 1.4.21		106,165	52,060	158,225	181,076
Total Funds at 31.3.22	15	122,880	39,596	162,476	158,225

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended arise from continuing activities.

The notes on pages 13 to 18 form part of these accounts

Ancient Tree Forum

Balance Sheet as at 31 March 2022

		Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	Notes	£	£	£	£
FIXED ASSETS	14	3,178	-	3,178	-
CURRENT ASSETS					
Stocks	11	5,661	-	5,661	7,185
Debtors	12	2,306	-	2,306	1,175
Cash at bank		117,141	39,596	156,737	154,859
		<u>125,108</u>	<u>39,596</u>	<u>164,704</u>	<u>163,219</u>
CREDITORS					
Amounts falling due within one year	13	(5,406)	-	(5,406)	(4,994)
NET CURRENT ASSETS		<u>122,880</u>	<u>39,596</u>	<u>162,476</u>	<u>158,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,880</u>	<u>39,596</u>	<u>162,476</u>	<u>158,225</u>
NET ASSETS		<u>122,880</u>	<u>39,596</u>	<u>162,476</u>	<u>158,225</u>
FUNDS					
Unrestricted Funds					
- General Fund	15			114,380	86,165
- Designated Fund	15			8,500	20,000
Restricted Funds				<u>39,596</u>	<u>52,060</u>
TOTAL FUNDS	15			<u>162,476</u>	<u>158,225</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company and with the Financial Reporting Standard (issued January 2022).

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 14.12.2022 and signed on its behalf by:

.....
Timothy Hill - (Chair) - Trustee

The notes on pages 13 to 18 form part of these accounts

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2022

1. Accounting Policies

Basis of Preparation and assessment of going concern

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the 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 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The accounts are prepared on a going concern basis of accounting, which assumes that the charity will continue its activities for the foreseeable future. The Trustees have continuously considered whether there are material uncertainties about the capability to continue as a going concern.

Income

The financial statements are presented in Sterling (£).

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Gifts in kind are valued at their estimated value to the charity.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objective of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors which have been raised by the Charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in notes to the financial statements.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings	- fully depreciated
Office Equipment	- 25% straight line

Stock of Books

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2022 (Continued)

Pension Costs and other post-retirement benefits

The charitable company uses the National Employment Savings Trust ('NEST') as its pension provider. It is a defined contribution occupational pension scheme backed by the Government. Contributions payable To Nest are charged to the Statement of Financial Activities in the period to which they relate.

Limited by Guarantee

The charity is limited by guarantee and in the event of it being wound up, every member is liable to contribute a sum not exceeding £10.

Debtors

Debtors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Creditors

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 value.

Financial Instruments

The charity has financial assets and 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.

Judgement and Key Sources of Estimation Uncertainty

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2. Incoming Resources from Charitable Activities				
Charitable Activities				
Woodland Trust	-	36,785	36,785	-
Kickstart	-	7,358	7,358	-
	-	44,143	44,143	-
Donations and Legacies				
Donations	2,192	-	2,192	7,983
Esmee Fairbairn Foundation	60,000	-	60,000	-
John Ellerman Foundation	-	30,000	30,000	30,000
	62,192	30,000	92,192	37,983
3. Other Activities				
Book Sales & Merchandise	2,473	-	2,473	1,440
Training Course	10,001	-	10,001	1,600
Events	540	-	540	124
	13,014	-	13,014	3,164
4. Investment Income				
Deposit Account Interest	-	-	-	57
Total Incoming Resources	75,206	74,143	149,349	41,204

Trustee giving in the year totalled £Nil (2021: £Nil).

Ancient Tree Forum

**Notes to the Financial Statements
For the Year Ended 31 March 2022 (Continued)**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
5. Resources Expended				
Charitable Activities				
Wages	14,337	71,095	85,432	36,062
Pensions	1,442	-	1,442	714
Direct costs relating to events/ projects	24,050	13,886	37,936	7,373
Cost of books sold	1,802	-	1,802	1,065
Training courses	877	-	877	779
Consultancy fees	3,400	-	3,400	18,710
	<u>45,908</u>	<u>84,981</u>	<u>130,889</u>	<u>64,763</u>
6. Support Costs				
Management				
Postage, stationery and office costs	1,552	-	1,552	109
Sundries	1,666	-	1,666	834
Bookkeeping, admin and payroll	1,380	-	1,380	14,350
Accountancy	1,300	-	1,300	1,200
	<u>5,898</u>	<u>-</u>	<u>5,898</u>	<u>16,493</u>
Finance				
Bank charges	144	-	144	81
Loss/(profit) on exchange	13	-	13	116
	<u>157</u>	<u>-</u>	<u>157</u>	<u>197</u>
Finance Other				
Insurance	1,207	-	1,207	876
Computer and website costs	3,387	-	3,387	4,137
Governance	875	1,626	2,501	4,456
Depreciation	1,059	-	1,059	-
	<u>6,528</u>	<u>1,626</u>	<u>8,154</u>	<u>9,469</u>
Total Resources Expended	<u>58,491</u>	<u>86,607</u>	<u>145,098</u>	<u>90,922</u>

7. Net Incoming Resources for the Year

This is stated after charging:

	2022 £	2021 £
Independent Examiners services	<u>1,300</u>	<u>1,200</u>

8. Staff Costs and Number

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	85,432	36,062
Pension costs	<u>1,442</u>	<u>714</u>
	<u>86,874</u>	<u>36,776</u>

Ancient Tree Forum

**Notes to the Financial Statements
For the Year Ended 31 March 2022 (Continued)**

9. Trustee Remuneration and Related Party Transaction

There was no trustees' remuneration paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' Expenses

All out of pocket expenses incurred and claimed by trustees are accounted for under governance costs, total expenses reimbursed in the year totalled £65.

10. Staff Costs

The average monthly number of employees during the year was as follows:

	2022	2021
Management and Administration	<u>5</u>	<u>2</u>

No employees received emoluments in excess of £60,000 per annum.

The total remuneration paid to key personnel in the year totalled £33,267 (Chief Executive Officer).

11. STOCKS

	2022	2021
	£	£
Stocks	<u>5,661</u>	<u>7,185</u>

12. DEBTORS: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade Debtors	<u>2,306</u>	<u>1,175</u>

13. CREDITORS: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade Creditors	600	3,038
Pension Plan	345	156
Accrued Expenses	<u>4,461</u>	<u>1,800</u>
	<u>5,406</u>	<u>4,994</u>

14. FIXED ASSETS

	2022	2021
	£	£
Cost		
Additions in the year	4,237	-
Cost Total at 31.3.22	<u>4,237</u>	<u>-</u>
Depreciation for the year	1,059	-
Depreciation Total at 31.3.21	<u>1,059</u>	<u>-</u>
Net Book Value at 31.3.22	<u>3,178</u>	<u>-</u>

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2021 (Continued)

15. Restricted Funds	As At 1.4.21 £	Incoming Resources £	Outgoing Resources £	Transfer	As At 31.3.22 £
<u>Funds Held 2022</u>					
Esmee Fairbairn					
Foundation	19,495	-	19,495	-	-
Thorneythwaite	4,213	-	-	-	4,213
Chief Executive Officer					
Donation	7,300	-	-	-	7,300
John Ellerman					
Foundation	14,781	30,000	27,880	-	16,901
Woodland Trust	-	36,785	29,010	-	7,775
Kickstart	-	7,358	7,263	-	95
Other Grants (Regions)	6,271	-	2,959	-	3,312
	<u>52,060</u>	<u>74,143</u>	<u>86,607</u>	<u>-</u>	<u>39,596</u>
Unrestricted Funds	106,165	75,206	58,491	-	122,880
<u>Funds Held 2021</u>					
Esmee Fairbairn					
Foundation	49,536	-	30,041	-	19,495
Erasmus VETCert	3,223	-	-	3,223	-
Thorneythwaite	4,480	-	267	-	4,213
Chief Executive Officer					
Donation	7,300	-	-	-	7,300
John Ellerman					
Foundation	14,781	30,000	30,000	-	14,781
City of London	8,358	-	8,358	-	-
Treescapers	1,212	-	1,212	-	-
Other Grants (Regions)	6,271	-	-	-	6,271
	<u>95,161</u>	<u>30,000</u>	<u>69,878</u>	<u>(3,223)</u>	<u>52,060</u>
Unrestricted Funds	85,915	37,928	21,044	3,223	106,022

Restricted Funds – Main Purposes

Esmee Fairbairn Foundation	A third grant to extend work to develop the ATF's core activities and assist with the hiring of new staff
Thorneythwaite	A private donation of funds for partnership working at the Thorneythwaite project in Borrowdale, Cumbria.
Chief Executive Officer Donation	A private donation intended to pave the way to bring in resources required to employ a CEO.
John Ellerman Foundation	Funding to support our strategy and structure reviews and business and fundraising plans delivered by the ATF's new CEO role over three years.
Woodland Trust	A contract, part of the Green Recovery Challenge Fund grant to the Woodland Trust, which allowed us to begin an online version and strategic approach to the rolling out of the European-standard, VETcert qualification with Woodland Trust and National Trust colleagues
Kickstart	The DWP Kickstart Scheme provides funding to create new jobs for 16- to 24-year-olds on Universal Credit who are at risk of long-term unemployment.
Other Grants (Regions)	Funds to promote regional groups that enable us to engage an even wider audience, beyond our now very oversubscribed national events.
Designated Fund	A fund of £8,500 has been set aside for closedown costs.

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2022(Continued)

16. Analysis of Net Assets Between Funds

	Fixed Assets £	Net Current Assets £	Total 2022 £	Total 2021 £
Unrestricted funds	3,178	111,202	114,380	86,165
Restricted funds	-	39,596	39,596	52,060
Designated funds	-	8,500	8,500	20,000
	<u>3,178</u>	<u>159,298</u>	<u>162,476</u>	<u>158,225</u>

17. Related Party Disclosures

There were no related party transactions for the year ended 31 March 2021. In the year to 31st March 2022 there were payments totalling £2,100 paid to Vikki Bengtsson, a trustee of this charity for VetCert training . There are no other related party transactions to disclose.

18. Reserve Capital

The company is limited by guarantee with no authorised or issued share capital.

The amounts guaranteed in the nature of reserve capital are £10. These amounts are only capable of being called up for the purpose of winding up the company.

19. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities.

20. Pension Commitments

The charity operates a defined contribution pension scheme.

The assets are held separately from those of the charity on an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,442 (2021: £714).

Accounts

Ancient Tree Forum
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 March 2021

Company No: 03578609 (England & Wales)
Charity No: 1071012

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021

The Trustees who are also directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021 which is also prepared to meet the requirement for a director's report and accounts for Companies Act purposes. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES & ACTIVITIES

Our charitable purposes, as lodged with the Charities Commission of England and Wales, are:

- To promote the protection and preservation of ancient and other veteran trees, and their associated wildlife, for the benefit of the public
- To promote study and research in the biology, ecology and conservation of ancient and other veteran trees and their associated wildlife and to develop the best techniques for their conservation
- To publish and disseminate information on ancient and other veteran trees and their associated wildlife, and on techniques for their management and conservation
- To foster understanding and appreciation of the biological, cultural, historic and aesthetic value of ancient and other veteran trees.
- **Our Vision** is for ancient and veteran trees, their wildlife, and their heritage and cultural values to be safeguarded now and in the future.
- **Our Mission** is to champion ancient trees and thereby safeguard their biological, cultural and heritage value now and in the future for the whole of society.

To achieve this vision, in the year 2020-21 we aimed:

- To champion ancient trees (and their wildlife, heritage and cultural values) and guarantee their future with a robust system of protection
- To secure and expand future generations of ancient trees
- To develop and share knowledge and experience of ancient trees and awaken people of all ages to their beauty and value.

Note that the ATF trustees approved a new strategy for 2022 - 2027 on 24 March 2021, and the new strategy will be reported against in the next Trustees Annual Report and Accounts.

Highlights of the year, 2020 – 2021

Ancient and other veteran trees (AoVTs) face relentless threats from development, intensive agriculture and forestry, mismanagement, pests and diseases- especially Ash Dieback, overgrazing, poorly directed and inadequate incentives, inappropriately sited tree/woodland planting and are still lacking fully effective protection by legislation and policy.

Throughout 2020 – 2021, the ATF has continued to influence approaches to the sustainable management of AoVTs and has championed the need for their specialist care, primarily through policy influencing. The ATF responded to several major government consultations and gave expert input to other consultations, partners, and responded to planning applications - often as a result of a request from a partner organisation recognising the expertise of ATF colleagues. This policy work has been a combination of the work of a group of countrywide volunteers, across our policy working group and our local groups in particular areas, such as Devon and Cornwall alongside our staff.

Much of the ATF's work and way of engaging people in previous years was delivering training and running events, with hundreds of people per year attending each of these strands of work, and sell-out events. In April 2020, the board of trustees agreed a Covid-impact budget, forecasting a prudent reduced income from the potential of postponed training and identified where costs could be reduced to minimise the long-term damage from this likely loss of income. It was inevitably a much quieter year for the ATF and our volunteers and close stakeholders, with our events, training and volunteer engagement (in person) all postponed until 2021.

Instead, during 2020 – 2021, we launched the ATF's first podcasts, increased our guest blog capacity, and supported our local groups in online meet-ups. We worked collaboratively with volunteers developing position statements on tree planting and worked with partners to review and update the ancient tree guides.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

The ATF appointed its first CEO in October 2019 and a major part of the role of the CEO was to review governance, strategy and structures at the ATF. Much of these reviews were planned for 2020 – 2021. We involve over 200 of our close stakeholders in a strategic review and subsequently restructured and in spring of 2021 prepared to hire to four new staff posts. We also secured a partnership contract with the Woodland Trust, which as well as bringing additional income, allowed us to plan to bring our training online – all of which will come to fruition in 2021 – 2022.

Public Benefit

The primary benefits delivered by Ancient Tree Forum are detailed at the Charity Commission and are all activities to promote public benefit, our objectives being detailed on page 2 of this report.

The Trustees have complied with their duties under Section 17(5) of the 2011 Charities Act.

ACHIEVEMENT AND PERFORMANCE

Review of the year – Achievements and Performance

Throughout 2020-2021, the achievements and performance described below have been created by staff and dedicated volunteers.

1. To champion ancient trees (and their wildlife, heritage and cultural values) and guarantee their future with a robust system of protection

Championing ancient trees through technical advice

The ATF's expertise is sought in many places, and we offer it through specific projects, as well as in advice and guidance to other organisations on their work. We have contributed advice to:

The Treezilla project run by the Open University – an ambitious project to map all of Britain's trees and record vital data about tree disease and the environmental benefits that trees provide – particularly on the Individual Tree Data Standard, phase 2.

Duchy of Cornwall about the 'Old Man of Ross'

Those managing the East Chilton Yew about AoVT management advice

The ATF's advice has been sought by partner organisations:

Arboricultural Association's guidance for Cellular Confinement Systems (CCS) for roads /development consultation where the ATF gave guidance about more appropriate use of these systems in proximity to veteran trees.

National Tree Officers Conference where a keynote presentation was given: 'Veteran trees and Planning'.

Mid Devon Design Guide was contributed to.

Influencing policy and a robust system of protection

In 2020 - 2021, the ATF's policy work was a strong combination of the policy and consultation working group and some targeted work coordinated by the staff team, feeding into powerful alliances, with strong technical input from the working group members, as well as other ATF volunteers.

Consultation responses:

The ATF's Policy and Consultation Working Group responded to several significant consultations relevant to valuing, protecting and conserving AoVTs over the year including 'England Tree Strategy', ELMS and the Environment Bill.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

As well as submitting our own response to the England Tree Strategy (contributed to by an open invite to our volunteers), we worked closely with alliances led by the Tree Council, who brought together major environmental charities to submit joint-responses to major tree consultations, ensuring that our expert input reached the Secretary of State directly.

Environment Bill Committee Stage – evidence was submitted about additional Felling Licence controls.

Regarding the Environmental Land Management System consultation - the ATF is pleased to see recognition of the points we made in the principal conclusions as well as at key points throughout the finally published analysis.

In addition to these major consultations, we have created position statements on:

Planting - in response to the mass of Woodland Creation initiatives.

Woodland carbon guarantee – related to Forestry Commission work

And have contributed to the following consultations:

UK Woodland Assurance Scheme (UKWAS) consultation

Responses to Planning Applications:

The ATF's team of volunteers submitted targeted planning application responses to:

A housing development at Silwood Park, Oakhurst Drive, Cheltenham where the ATF gave a reasoned response to alternatives to the use of RAVEN to identify AoVTs.

Havant Reservoir (part of Forest of Bere), where there is a projected loss of ancient wood-pasture

Shrewsbury Relief Road to protect the 'Darwin Oak'

Teignbridge Council about the loss of AoVTs for 20 affordable homes claiming wholly exceptional justification

2. To secure and expand future generations of ancient trees

Securing and expanding future generations of ancient trees through partnership working

The ATF seeks to extend its reach by working with other organisations through projects, joint-publications and more strategic and long-term partnership arrangements. Below is a summary of our achievements and progress with our main partners:

We developed strong partnerships with our three key sector partners, from CEO through to operational level: The Woodland Trust (WT), the Arboricultural Association (AA) and the Tree Council (TC). Specifically, we secured a contract with the Woodland Trust, as part of their Green Recovery Challenge Fund, to develop our high-quality training into online training; we worked with Woodland Trust to develop and update guidance material in the Ancient Tree Guides of "definitions", "events" and "farming" and with the Tree Council we contributed to a coalition for influencing policy and legislation lobbying with our technical advice.

3. To develop and share knowledge and experience of ancient trees and awaken people of all ages to their beauty and value

Sharing knowledge by bringing people together through events and online communication

The ATF is renowned for its events, held under trees, where people can see, share and experience the AoVTs of England and Wales. We took an early decision not to try to replicate these exact events in 2020, as their tactile, in-person, and outdoor nature, were so popular, that we felt any online events, in the early days of the pandemic, when it was uncertain about how long restrictions would last, would not draw people. So, sadly, the ATF events were postponed due to Covid for 2020-2021.

Instead, during the early days of the Covid-19 pandemic, in April 2020 the staff team put time into both social media and podcast work, as well as developing policy statements on planting and other policy work – instead of bringing people together for online events. During these pieces of work, we did bring together stakeholders and volunteers online – increasingly to invite them to shape policy statements and our future strategy, maintaining a good presence with our core supporters.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

The ATF's social media work

We have a strong social media presence - with 15,000 followers on Twitter – increasing by 2,000 followers since last year, and 13,000 on Facebook (up from 12,000 last year). We believe that this strong growth has been due to investment of time into new ways of packaging our information such as producing podcasts for the first time. Our first podcast was with arboriculturist, Luke Steer, on ancient trees, their habitat, history and threats. This podcast had positive feedback and hundreds of downloads. Podcast feedback has included:

I really enjoyed your podcast with Luke. I liked the relaxed and informal vibe but also got a lot of interesting information and hope you have some more in the pipeline?

I just listened to your ATF podcast on way to a survey. Great stuff, learned lots and it was thought provoking - thanks! You should do another.

We also had some positive comments on our website, inviting further engagement. Since this podcast was released, we have published further episodes including those which focus on bryophytes and wood pasture.

Developing and sharing knowledge through training

The ATF usually provides training to around 50 people a year but in 2020 - 2021 took the decision to postpone all our training, due to the importance of having both outdoors and indoor sessions at every training course, which we decided were not possible to offer in a Covid-secure and risk-free way, while maintaining their high-standard of both presentation, interaction and content. We revisited decisions every quarter, but sadly, postponed all training into the next financial year.

Instead, planning for bringing our training online started in June 2020 but paused following our technical and training officer leaving his post with ATF in August 2020, after four years with us. The work was rekindled both by our volunteers and our partnerships – and we took the opportunity to bid for contract funding from the Woodland Trust to enable us to invest in our training courses being developed into online courses. This additional resource was required to ensure that the quality of our courses is maintained. Bringing our full suite of courses online began in October, with a self-guided walk-through of VETcert being the first to launch. Long-standing volunteer, trustee, and later-confirmed Chair, Vikki Bengtsson, created video guides to the VETcert standard that were being prepared for launch by March 2021. This offer will allow those approaching readiness for the exam to check their knowledge and give them a final walk-through of the VETcert standard, so they are ready to take the exam and become fully certified. In addition to this new offer, full training courses were included in the contract bid, and they will be developed into online courses in 2021-2022.

Awakening people of all ages to AoVTs' value through Local Groups

Local groups are a crucial mechanism for engagement of local people and organisations. In 2019 - 2020 we aimed to increase the support to local groups and inspire new groups to fill geographical gaps. In the summer of 2020, in place of meeting in person, we built on our 2019 inaugural and successful network day for local groups by hosting two online meetings for local groups – which supported them through the nuances of hosting outdoor events at the times during the pandemic when the restrictions allowed, as well as at other times gave them chance to input to the future strategy of the ATF and also shape the equalities, diversity and inclusion policy for the organisation. We had a high turnout throughout these meetings as well as representatives from local groups at all three strategy workshops.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

There are no restrictions on the operations of the charity contained in either the memorandum or Articles of Association. The work of the charity is carried out by the trustees, who meet regularly to consider the running of the charity. Trustees are appointed by invitation of the existing trustees.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

Governance, finance, strategy and fundraising

We continued to review our governance arrangements during 2020- 2021. With four of our long-standing trustees leaving the board after decades of contribution to the organisation, we said thank you and goodbye to John Smith, Caroline Davis, Keith Alexander and Dave Clayden as well as Jill Butler, a trustee since 2019 – most of whom are continuing to actively volunteer with the ATF. We have reviewed our board's skill set and are preparing to recruit new trustees in 2021-2022. We co-opted Vikki Bengtsson, a previous founder of the ATF, back onto the board of trustees in October 2020. In March 2021, the Ancient Tree Forum's Chair, Russell Miller, stood down from that position after five years in post, and Vikki Bengtsson was recruited as Chair, through an open recruitment process.

We have also continued to improve our behind-the-scenes processes, approving the ATF's first equalities, diversity and inclusion policy, as well as working on a range of other policies to ensure the ATF is following good practice. In the second half of the year, we also migrated to MS Teams, and will be continuing the roll-out of this platform for some of our volunteer engagement work into 2021. We have reviewed how we will engage experts, volunteers and partners – and will be following through with that new structure in 2021-2022.

Appointment of Trustees

Every 6 months before the AGM, the board will decide if they need to actively recruit new trustees. The board shall always work to include at least a third of its number who are specialists in ancient and veteran trees. If during the year any trustees announce their intention to leave, the board will decide if they need to recruit new trustees. To this end an active trustee recruitment programme is currently underway.

Trustee Induction & Training

Once appointed, each trustee is provided with an induction programme and training as appropriate and agree to comply with the charities Trustee Code of Conduct which promotes the values and mission of ATF. Trustees are regularly provided with internal and external information relevant to the ATF's governance and visits to notable sites of interest to the charity are arranged at least once each year (and generally more regularly). A performance review of each trustee is carried each year.

Organisation of the Board

The trustees of the company, who are the charity's directors and members, form the ATF's Board, which is the organisation's ultimate governing body. Under the requirements of the Articles of Association, one third of directors must resign at each Annual General Meeting, the longest in office retiring first. A retiring director may be re-elected at the same AGM. If a director has served for more than 9 years, they must stand down at the next AGM. They will be eligible for re-election after 1 year.

Related Parties

There were no related party transactions during 2021.

Risk Management

The CEO and Board of Trustees has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated and reviewed at least annually. Enhanced policies and procedures are being implemented to mitigate the risks the charity faces. The initial findings have led to the development and implementation of internal controls to help mitigate the exposure on governance, operation and risk themes.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

FINANCIAL REVIEW

The company had income during the year of £68,071. The company's reserve unrestricted fund balance is £106,165 as at 31 March 2021.

The accumulated restricted income fund at 31 March 2021 amounted to £52,060.

Although total funds in the year have decreased (from £181,000 in 2020 to £159,000 in the current year) - our financial position remains secure. The Trustees were proactive in implementing a Covid impact budget when it was clear that the pandemic would severely curtail our events and training income. An emergency, unrestricted grant from Esmée Fairbairn Foundation largely offset this loss of income, and the bulk of our expenditure was planned within our restricted funded areas.

Investment Powers and Policy

The CEO and Treasurer will be responsible for ensuring that the ATF maximises income from any funds and minimises interest charges. The Treasurer will identify future cash flows and plan the movement of funds accordingly, as required, supported by the Finance contractor. Any investments made will be in accordance with the powers set out in the Articles of Association and within any ethical constraints set by the Board.

Reserves Policy

In line with the guidance issued by the Charities Commission the Trustees have reviewed the charities need for reserves. The charity requires unrestricted reserves approximately equal to a minimum of 6 months operating costs, which in this year equates to £10,522. The Trustees believe that this represents a minimum level of reserves necessary to ensure the effective and efficient operation of the charity to fulfil its public benefit. The charity has unrestricted funds of £86,165 of which £20,000 have been designated to ensure that the charity has funds to cover redundancy and wind costs. The excess of unrestricted reserves has been allocated to safeguard against future shortfalls and towards the exploration of new business opportunities.

FUTURE PLANS (Looking Ahead)

The ATF's influence and profile as the only organisation in the country specialising in the conservation of ancient & other veteran trees, continues to grow and our expertise is sought at the highest level, and across the country. We work with a diverse mix of national charities, landowners, local authorities and national government. We offer training, outreach projects, advice and guidance to other organisations on their work. Our influence and profile are created by dedicated volunteers supported by staff and evidenced by popular, over-subscribed events, growth in local groups, and successes in lobbying, networking, and partnership working.

A new decade of the ATF journey begins in 2021 with the launch of a new strategy for 2022-2027 and fundraising for that next phase of the ATF's life, and at a critical time for all charities facing unprecedented pressures from the continued Covid-19 pandemic. With this new strategy, a new expert panel, and a fresh staff team who will ensure that the volunteer-power, expert base from across many of our close stakeholders will remain at the heart of how we protect and champion ancient and other veteran trees, the ATF's future looks bright.

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

REFERENCE & ADMINISTRATIVE DETAILS

Name of Company: Ancient Tree Forum

The company is incorporated under the 2006 Companies Act (number 03578609) and is governed by its Memorandum and Articles of Association.

Ancient Tree Forum is also a registered charity (number 1071012)

The company is managed by the Board of Directors (Trustees) who are appointed at the Annual General Meeting, these trustees have served during the year and since the year end date.

DIRECTORS/ TRUSTEES

Helen Black

Vikki Bengtsson – Chair from 24.3.21 (appointed 20.10.20)

Jill Butler (resigned 14.9.20)

David Clayden (resigned 20.10.20)

Timothy Hill

Russell Miller

Philip Todd

Keith Alexander (resigned 30.6.20)

Caroline Davis (resigned 30.6.20)

John Smith (resigned 30.6.20)

COMPANY SECRETARY

Helen Black

REGISTERED OFFICE

8 Bathurst Park Road

Lydney

Gloucestershire

GL15 5HG

INDEPENDENT EXAMINER

Mrs D J Lockwood FCCA, FCA, ATT (Fellow)

Haines Watts Chartered Accountants

Cliffe Hill House

22 – 26 Nottingham Road

Stapleford

Nottingham NG9 8AA

BANKERS

Handelsbanken - Windsor, Independent House, Windsor SL4 1BA

Ancient Tree Forum

Report of the Trustees for the Year Ended 31 March 2021 - Continued

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Ancient Tree Forum for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In so doing the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make sound judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business; and
- State whether applicable UK accounting standards have been followed; subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

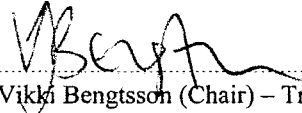
Members of the board of Trustees

Members of the Board of Trustees, who are directors for the purpose of the company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 7.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2021 was 5 (2020:9).

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees on 21/9/21 and signed on its behalf by:


Vikki Bengtsson (Chair) – Trustee

Independent Examiner's report to the Trustees of Ancient Tree Forum

I report on the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the charity's Trustees (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:-

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D. J. Lockwood
D J Lockwood FCA, FCCA, ATT (Fellow)
Chartered Accountant

Dated 14.10.2021

Haines Watts
Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham NG9 8AA

Ancient Tree Forum

**Statement of Financial Activities
(Including Income and Expenditure Account)
For the Year Ended 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME					
Donations and Legacies		7,983	-	7,983	1,872
COVID Support		26,867	-	26,867	-
Incoming resources from charitable activities	2	-	30,000	30,000	97,674
Other Activities	3	3,164	-	3,164	48,216
Investment Income	4	57	-	57	87
TOTAL INCOMING RESOURCES		38,071	30,000	68,071	147,849
EXPENDITURE ON Charitable activities					
Expenditure on Charitable Activities	5	6,844	57,919	64,763	99,720
Support Costs	6	14,200	11,959	26,159	21,946
TOTAL EXPENDITURE		21,044	69,878	90,922	121,665
NET INCOME/(EXPENDITURE)		17,027	(39,878)	(22,851)	26,184
Transfer		3,223	(3,223)	-	-
Total Funds Brought Forward at 1.4.20		85,915	95,161	181,076	154,892
Total Funds at 31.3.21	14	106,165	52,060	158,225	181,076

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended arise from continuing activities.

The notes on pages 12 to 17 form part of these accounts

Ancient Tree Forum

Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
CURRENT ASSETS					
Stocks	11	7,185	-	7,185	7,693
Debtors	12	1,175	-	1,175	859
Cash at bank		102,799	52,060	154,859	176,578
		<u>111,159</u>	<u>52,060</u>	<u>163,219</u>	<u>185,130</u>
CREDITORS					
Amounts falling due within one year	13	(4,994)	-	(4,994)	(4,054)
NET CURRENT ASSETS		<u>106,165</u>	<u>52,060</u>	<u>158,225</u>	<u>181,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,165</u>	<u>52,060</u>	<u>158,225</u>	<u>181,076</u>
NET ASSETS		<u>106,165</u>	<u>52,060</u>	<u>158,225</u>	<u>181,076</u>
FUNDS					
Unrestricted Funds					
- General Fund	14			86,165	69,915
- Designated Fund	14			20,000	16,000
Restricted Funds				<u>52,060</u>	<u>95,161</u>
TOTAL FUNDS	14			<u>158,225</u>	<u>181,076</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 21/9/2021 and signed on its behalf by:


 Vikki Bengtsson (Chair) - Trustee

The notes on pages 12 to 17 form part of these accounts

Notes to the Financial Statements
For the Year Ended 31 March 2021

Basis of Preparation and assessment of going concern

Going Concern

Income

The financial statements are presented in Sterling (£).

Expenditure

Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors which have been raised by the Charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in notes to the financial statements.

Tangible Fixed Assets

Fixtures and Fittings - fully depreciated

Stock of Books

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation
The charity is exempt from Corporation Tax on its charitable activities.

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2021 (Continued)

Pension Costs and other post-retirement benefits

The charitable company uses the National Employment Savings Trust ('NEST') as its pension provider. It is a defined contribution occupational pension scheme backed by the Government. Contributions payable To Nest are charged to the Statement of Financial Activities in the period to which they relate.

Limited by Guarantee

The charity is limited by guarantee and in the event of it being wound up, every member is liable to contribute a sum not exceeding £10.

Debtors

Debtors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Creditors

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 value.

Financial Instruments

The charity has financial assets and 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.

Judgement and Key Sources of Estimation Uncertainty

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
2. Incoming Resources from Charitable Activities				
Charitable Activities				
Esme Fairburn Foundation	-	-	-	53,734
Erasmus VETCert	-	-	-	11,940
Chief Executive Office	-	30,000	30,000	30,000
Other Grants	-	-	-	2,000
	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>97,674</u>
Donations and Legacies				
Donations	7,983	-	7,983	1,872
3. Other Activities				
Book Sales	1,440	-	1,440	3,468
Training Course	1,600	-	1,600	40,499
Events	124	-	124	4,249
	<u>3,164</u>	<u>-</u>	<u>3,164</u>	<u>48,216</u>
4. Investment Income				
Deposit Account Interest	57	-	57	87
	<u>57</u>	<u>-</u>	<u>57</u>	<u>87</u>
Total Incoming Resources	<u>11,204</u>	<u>30,000</u>	<u>41,204</u>	<u>147,849</u>

Ancient Tree Forum

**Notes to the Financial Statements
For the Year Ended 31 March 2021 (Continued)**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
5. Resources Expended				
Charitable Activities				
Wages	-	36,062	36,062	37,555
Pensions	714	-	714	743
Direct costs relating to event	4,286	3,087	7,373	21,989
Cost of books sold	1,065	-	1,065	2,303
Training courses	779	-	779	11,314
Consultancy fees	-	18,710	18,710	25,816
	<u>6,844</u>	<u>57,919</u>	<u>64,763</u>	<u>99,720</u>
6. Support Costs				
Management				
Postage and stationery	109	-	109	276
Sundries	834	-	834	3,246
Bookkeeping, admin and payroll	4,847	9,503	14,350	12,002
Accountancy	1,200	-	1,200	800
	<u>6,990</u>	<u>9,503</u>	<u>16,493</u>	<u>16,324</u>
Finance				
Bank charges	81	-	81	340
Loss/(profit) on exchange	116	-	116	259
	<u>197</u>	<u>-</u>	<u>197</u>	<u>599</u>
Finance				
Other				
Insurance	876	-	876	336
Computer and website costs	1,681	2,456	4,137	2,121
Governance	4,456	-	4,456	2,565
	<u>7,013</u>	<u>2,456</u>	<u>9,469</u>	<u>5,022</u>
Total Resources Expended	<u>21,044</u>	<u>69,878</u>	<u>90,922</u>	<u>121,665</u>

Trustee giving in the year totalled £Nil (2020: £630).

7. Net Incoming Resources for the Year

This is stated after charging:

	2021 £	2020 £
Independent Examiners services	<u>1,200</u>	<u>800</u>

8. Staff Costs and Number

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	36,062	37,555
Pension costs	714	743
	<u>36,776</u>	<u>38,298</u>

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2021 (Continued)

9. Trustee Remuneration and Related Party Transaction

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' Expenses

All out of pocket expenses incurred and claimed by trustees are accounted for under governance costs, total expenses reimbursed in the year totalled £956.

10. Staff Costs

The average monthly number of employees during the year was as follows:

	2021	2020
Management and Administration	2	2

No employees received emoluments in excess of £60,000 per annum.

The total remuneration paid to key personnel in the year totalled £30,714 (Chief Executive Officer).

11. STOCKS

	2021	2020
	£	£
Stocks	7,185	7,693

12. DEBTORS: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade Debtors	1,175	859

13. CREDITORS: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade Creditors	3,038	2,164
Pension Plan	156	253
Accrued Expenses	1,800	1,637
	4,994	4,054

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2021 (Continued)

14. Restricted Funds	As At 1.4.20 £	Incoming Resources £	Outgoing Resources £	Transfer	As At 31.3.21 £
Esmee Fairburn Foundation	49,536	-	30,041	-	19,495
Erasmus VETCert	3,223	-	-	3,223	-
Thorneythwaite	4,480	-	267	-	4,213
Chief Executive Officer Donation	7,300	-	-	-	7,300
John Ellerman Foundation	14,781	30,000	30,000	-	14,781
City of London	8,358	-	8,358	-	-
Treescapers	1,212	-	1,212	-	-
Other Grants (Regions)	6,271	-	-	-	6,271
	<u>95,161</u>	<u>30,000</u>	<u>69,878</u>	<u>(3,223)</u>	<u>52,060</u>
Unrestricted Funds	85,915	37,928	21,044	3,223	106,022
Funds Held 2020					
Esmee Fairburn Foundation	37,479	53,734	41,677	-	49,536
Erasmus VETCert	821	11,940	9,538	-	3,223
Thorneythwaite	8,312	-	3,832	-	4,480
Chief Executive Officer Donation	8,635	-	1,335	-	7,300
John Ellerman Foundation	-	30,000	15,219	-	14,781
City of London	10,194	-	1,836	-	8,358
Treescapers	1,212	-	-	-	1,212
Other Grants (Regions)	7,437	2,000	3,166	-	6,271
	<u>74,090</u>	<u>97,674</u>	<u>76,603</u>	<u>-</u>	<u>95,161</u>
Unrestricted Funds	80,802	50,175	45,062	-	85,915

Restricted Funds – Main Purposes

Esmee Fairburn Foundation	A second grant to extend work to develop the ATF's website, Regional ATF Groups and ATF's social media and in addition to commission external support to develop a new ATF fundraising strategy.
Erasmus VETCert	A European Funding Project to develop a Europe wide certification system to recognise skills and knowledge in veteran tree management.
Thorneythwaite	A private donation of funds for partnership working at the Thorneythwaite project in Borrowdale, Cumbria.
Chief Executive Officer Donation	A private donation intended to pave the way to bring in resources required to employ a CEO.
John Ellerman Foundation	Funding to support our CEO role.
City of London	Funding to run a Good Practice and Veteran Tree Demonstration Sites project.
Treescapers	A project to supply text and photographs for two leaflets in the Fowey and Usk Valleys.
Other Grants (Regions)	Funds to promote regional groups that enable us to engage an even wider audience, beyond our now very oversubscribed national events.
Designated Fund	A fund of £20,000 has been set aside for closedown costs.

Ancient Tree Forum

Notes to the Financial Statements For the Year Ended 31 March 2021 (Continued)

15. Analysis of Net Assets Between Funds

	Net Current Assets £	Total 2021 £	Total 2020 £
Unrestricted funds	86,165	86,165	69,915
Restricted funds	52,060	52,060	95,161
Designated funds	20,000	20,000	16,000
	<u>158,225</u>	<u>158,225</u>	<u>181,076</u>

16. Related Party Disclosures

There were no related party transactions for the year ended 31 March 2021 nor in the year ended 31 March 2020.

17. Reserve Capital

The company is limited by guarantee with no authorised or issued share capital.

The amounts guaranteed in the nature of reserve capital are £10. These amounts are only capable of being called up for the purpose of winding up the company.

18. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities.

19. Pension Commitments

The charity operates a defined contribution pension scheme.

The assets are held separately from those of the charity on an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £714 (2020: £743).