

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 countryside 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 Chilington 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.

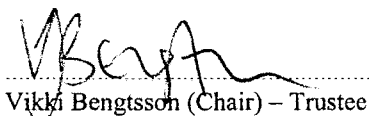
Members of the board of Trustees

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

Dated 14.10.2021

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

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		<u>38,071</u>	<u>30,000</u>	<u>68,071</u>	<u>147,849</u>
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		<u>21,044</u>	<u>69,878</u>	<u>90,922</u>	<u>121,665</u>
NET INCOME/(EXPENDITURE)		<u>17,027</u>	<u>(39,878)</u>	<u>(22,851)</u>	<u>26,184</u>
Transfer		3,223	(3,223)	-	-
Total Funds Brought Forward at 1.4.20		<u>85,915</u>	<u>95,161</u>	<u>181,076</u>	<u>154,892</u>
Total Funds at 31.3.21	14	<u>106,165</u>	<u>52,060</u>	<u>158,225</u>	<u>181,076</u>

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.

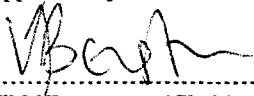
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (a) Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (b) 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

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				
Esmee Fairburn Foundation	-	-	-	53,734
Erasmus VETCert	-	-	-	11,940
Chief Executive Office	-	30,000	30,000	30,000
Other Grants	-	-	-	2,000
	-	30,000	30,000	97,674
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
	3,164	-	3,164	48,216
4. Investment Income				
Deposit Account Interest	57	-	57	87
Total Incoming Resources	11,204	30,000	41,204	147,849

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>

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**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	<u>2</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 £30,714 (Chief Executive Officer).

11. STOCKS

	2021	2020
	£	£
Stocks	<u>7,185</u>	<u>7,693</u>

12. DEBTORS: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade Debtors	<u>1,175</u>	<u>859</u>

13. CREDITORS: Amounts Falling Due Within One Year

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

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**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	-	-
Treescapes	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	<u>85,915</u>	<u>37,928</u>	<u>21,044</u>	<u>3,223</u>	<u>106,022</u>
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
Treescapes	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	<u>80,802</u>	<u>50,175</u>	<u>45,062</u>	<u>-</u>	<u>85,915</u>

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.
Treescapes	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.

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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).