

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 Chiltoningon 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."

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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.

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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 Esmee 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.

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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

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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		<u>75,206</u>	<u>74,143</u>	<u>149,349</u>	<u>68,071</u>
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		<u>58,491</u>	<u>86,607</u>	<u>145,098</u>	<u>90,922</u>
NET INCOME/(EXPENDITURE)		16,715	(12,464)	4,251	(22,851)
Total Funds Brought Forward at 1.4.21		<u>106,165</u>	<u>52,060</u>	<u>158,225</u>	<u>181,076</u>
Total Funds at 31.3.22	15	<u>122,880</u>	<u>39,596</u>	<u>162,476</u>	<u>158,225</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 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.

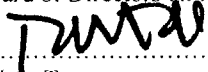
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (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 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.

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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).

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**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	1,442	714
	<u>86,874</u>	<u>36,776</u>

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**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 Bank Value at 31.3.22	<u>3,178</u>	<u>-</u>

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**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	<u>106,165</u>	<u>75,206</u>	<u>58,491</u>	<u>-</u>	<u>122,880</u>
<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	-	-
Treescaping	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>

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.

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**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).