

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
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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 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.

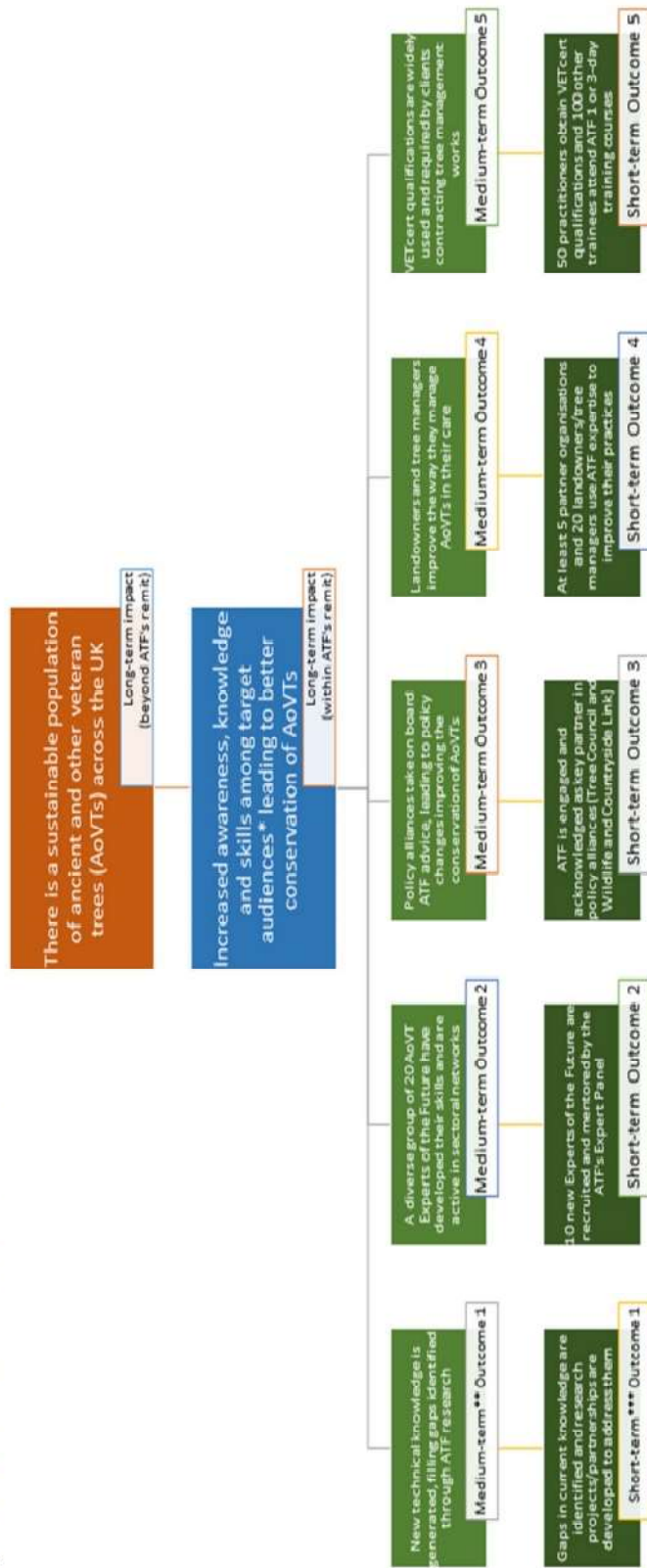
We offered event and training bursaries as part of our Equalities, Diversity and Inclusion policy and action plan. We recruited a new member of staff and two new Trustees and appointed a new Chair of Trustees.

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

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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

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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 13 September 2024 and signed on its behalf by:

Richard Powell

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 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

Joshua Kingston

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>

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		
- for independent examination	990	900
- for accounts preparation	1,386	1,260
- other services	300	-
Trustees' travel, meeting and recruitment costs	2,878	3,132
Depreciation	596	795
	<u>77,947</u>	<u>94,697</u>

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	<u>62,939</u>	<u>52,752</u>	<u>115,691</u>
Expenditure on:			
Raising funds	12,717	-	12,717
Charitable activities	39,294	84,823	124,117
Total expenditure	<u>52,011</u>	<u>84,823</u>	<u>136,834</u>
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	<u>133,808</u>	<u>7,525</u>	<u>141,333</u>

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

	Unrestricted			Total Funds 2024 £
	Restricted Funds £	Designated Funds £	General Funds £	
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
YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds (continued)

As at 31 March 2023	Restricted	Unrestricted		Total Funds 2023
	Funds	Designated	General	
	£	£	£	£
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.