

Ancient Tree Forum

(A company limited by guarantee)

Report and Financial Statements
For the year ended 31 March 2025

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



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

The Trustees, who are also Directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025 which is also prepared to meet the requirements for a Director's report and accounts for Companies Act purposes. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Chair's Report – Ancient Tree Forum

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

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

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

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

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

Richard Powell OBE, Chair, Ancient Tree Forum

Objectives and Activities

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

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

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Public Benefit

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

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

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

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

Achievements and Performance

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

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

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

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

Training and Professional Development Achievements

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

3 Year Project Key Training Achievements

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

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

Expanding Access and Inclusion

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

Training Impact and Sector Influence

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

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

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

Major partnerships – strategic approaches, policy influencing and project delivery

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

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

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

Local events – reaching further to local professionals and organisations

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

Partner organisations influenced by ATF training

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

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

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

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

How we achieved our targets

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

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

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

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

How we achieved our targets

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

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

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

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

How we are working towards our targets

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

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

Behind the scenes

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

Looking ahead – 2025-2026

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

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

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

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

Volunteers

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

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Structure, Governance and Management

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

Trustee changes

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

Staff changes

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

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

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

Trustee recruitment

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

Organisational structure

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

Risk Management

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

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Financial Review

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

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

Reserves policy

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

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

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

Investment Powers and Policy

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

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Reference and Administrative Details

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

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

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

Directors/Trustees

Richard Powell OBE – Chair

Luke Barley – Vice Chair

Philip Todd - Treasurer

Thomas Hill

Michelle Doyle-Wildman

Cheryl Silvawood

Luminita Holban

Matthew Searle

Vikki-Jane Bengtsson (until 13 November 2024)

David Wallace-Hare (until 13 November 2024)

Company Secretary

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

Registered Office

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

Independent Examiner

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

Bankers

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

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Report of the Trustees**

Statement of Trustees' responsibilities

The Trustees (who are also Directors of Ancient Tree Forum for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Richard Powell

Richard Powell OBE – Chair of the Board of Trustees

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

Independent Examiners Report to the Trustees of Ancient Tree Forum

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Joshua Kingston

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

Date: Sep 22 2025
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ANCIENT TREE FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

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

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

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

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

ANCIENT TREE FORUM

BALANCE SHEET

AS AT 31 MARCH 2025

Company number: 03578609

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

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

The members have not required the company to obtain:

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

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

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

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



Richard Powell OBE
Chair of the Board of Trustees

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

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

1 Accounting policies

Accounting convention

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

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

Income

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

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

Investment income is included on a receivable basis.

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

Expenditure

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

Raising funds

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

Charitable Activities

Grants awarded are allocated to charitable activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

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

Overhead support costs have been fully allocated to charitable activities.

ANCIENT TREE FORUM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Pension costs and other post-retirement benefits

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

Tangible fixed assets

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

Office equipment - 25% on a reducing balance basis

Stock

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

Trade debtors

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

Cash and cash equivalents

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

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Fund accounting

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

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

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

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

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

2 Income from: Grants and donations

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

Prior year

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

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

3 Income from: Charitable activities

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

Prior year

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

4 Expenditure on: Raising funds

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

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

5 Expenditure on: Charitable activities

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

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

6 Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Independent examiner's fees		
- for independent examination	1,056	990
- for accounts preparation	1,482	1,386
- other services	-	300
Trustees' travel, meeting and recruitment costs	1,387	2,878
Depreciation	447	596
	<u>68,204</u>	<u>77,947</u>

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

7 Staff costs and numbers

The aggregate payroll costs were:

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

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

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

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

8 Taxation

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

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

9 Statement of Financial Activities comparative figures

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

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

10 Tangible fixed assets

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

11 Stock

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

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

14 Movement in funds

For the year ended 31 March 2025

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

Restricted funds

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

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

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

Frognall Grant - Early Year Professionals' Training.

Unrestricted funds

Designated funds

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

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

General funds

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

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

14 Movement in funds (continued)

For the year ended 31 March 2024

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

15 Analysis of net assets between funds

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

	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>

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.