

# Ancient Tree Forum

(A company limited by guarantee)

## Report and Financial Statements For the year ended 31 March 2023

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



ANCIENT  
TREE  
FORUM



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

**Contents**

<b>Report of the Trustees .....</b>	<b>1</b>
Interim Chair's report.....	1
Objectives and Activities.....	2
Public Benefit .....	2
Achievements and Performance.....	3
Structure Governance and Management.....	10
Financial Review .....	11
Reference and Administrative Details .....	12
Statement of Trustees' responsibilities .....	13
<b>Independent Examiners Report to the Trustees of Ancient Tree Forum .....</b>	<b>0</b>
<b>Statement of Financial Activities.....</b>	<b>15</b>
<b>Balance Sheet.....</b>	<b>16</b>
<b>Notes to the accounts.....</b>	<b>17 - 27</b>

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

The Trustees who are also directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023 which is also prepared to meet the requirement for a director's report and accounts for Companies Act purposes. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Interim Chair's report**

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

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

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

*Tim Hill, Interim Chair, Ancient Tree Forum*

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

**Objectives and Activities**

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

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

**Public Benefit**

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

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

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

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

**Achievements and Performance**

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

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

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

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

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

**Strategic Outcomes**

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

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

**Our targets**

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

**How we achieved our targets**

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

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

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

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

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

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

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

**Our targets**

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

**How we achieved our targets**

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

**Major partnerships – strategic approaches, policy influencing and project delivery**

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

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

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

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

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

**Local events – reaching further to local professionals and organisations**

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



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

**Partner organisations influenced by ATF training**

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

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

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

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

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

**How we achieved our targets**

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

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

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

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

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

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

**How we achieved our targets**

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

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

**How we are working towards our targets**

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

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

**Behind the scenes**

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

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

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

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

**Looking ahead – 2023-2024**

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

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

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

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

**Volunteers**

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

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

**Structure Governance and Management**

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

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

**Governing Document**

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

**Trustee recruitment**

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

**Organisational structure**

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

**Risk Management**

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

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

**Financial Review**

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

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

**Reserves policy**

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

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

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

**Investment Powers and Policy**

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

## **Reference and Administrative Details**

Name of Company: Ancient Tree Forum

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

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

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

### **DIRECTORS/ TRUSTEES**

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

### **COMPANY SECRETARY**

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

### **REGISTERED OFFICE**

85 Great Portland Street First Floor London W1W 7LT

### **INDEPENDENT EXAMINER**

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

### **BANKERS**

Handelsbanken - Windsor, Independent House, Windsor SL4 1BA

**Ancient Tree Forum  
Report and Financial Statements  
For the year ended 31 March 2023  
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 Oct 04 2023 and signed on its behalf by:



Timothy Hill – Interim Chair of the Board of Trustees

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

**Independent Examiners Report to the Trustees of Ancient Tree Forum**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

*Joshua Kingston*

Oct 04 2023  
Date:.....



# ANCIENT TREE FORUM

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

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

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

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

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

# ANCIENT TREE FORUM

## BALANCE SHEET

AS AT 31 MARCH 2023

Company number: 03578609

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

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

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

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

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

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

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



Timothy Hill  
Interim Chair of the Board of Trustees

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

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**1 Accounting policies**

**Accounting convention**

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

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

**Income**

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

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

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

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

**Expenditure**

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

**Raising funds**

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

**Charitable Activities**

Grants awarded are allocated to charitable activities.

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

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**1 Accounting policies (*continued*)**

**Governance costs**

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

**Allocation and apportionment costs**

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

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

**Pension costs and other post-retirement benefits**

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

**Tangible fixed assets**

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

Office equipment - over 4 years on a reducing balance basis

**Stock**

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

**Trade debtors**

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

**Cash and cash equivalents**

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

**Creditors**

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

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

**1 Accounting policies (continued)**

**Fund accounting**

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

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

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

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

**2 Income from: Grants and Donations**

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

**Prior year**

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

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

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**3 Income from: Charitable activities**

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

**Prior year**

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

**4 Expenditure on: Fundraising**

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

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

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**5 Expenditure on: Charitable activities**

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

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

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**6 Net income/(expenditure) for the year**

This is stated after charging:

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

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

**7 Staff costs and numbers**

The aggregate payroll costs were:

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

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

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

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

**8 Taxation**

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



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

**9 Statement of Financial Activities comparative figures**

**For the year ended 31 March 2022**

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

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

**10 Tangible fixed assets**

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

**11 Stock**

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

**12 Debtors**

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

**13 Creditors: amounts falling due within one year**

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

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

**14 Movement in funds**

**For the year ended 31 March 2023**

	<b>At 1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
<b>Restricted funds</b>					
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>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<u>162,476</u>	<u>115,691</u>	<u>(136,834)</u>	<u>-</u>	<u>141,333</u>

**Restricted funds**

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

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

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

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

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

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

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

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

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

**14 Movement in funds (continued)**

**Unrestricted funds**

**Designated funds**

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

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

**General funds**

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

**For the year ended 31 March 2022**

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

**15 Analysis of net assets between funds**

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

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

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**15 Analysis of net assets between funds (continued)**

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

**16 Related party transactions**

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