

Report of the Trustees and
Unaudited Financial Statements
for the Period
6 December 2021 to 31 December 2022
for
The Tottle Woodland and Wildlife Charity

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Tottle Woodland and Wildlife Charity

Contents of the Financial Statements
for the Period 6 December 2021 to 31 December 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

The Tottle Woodland and Wildlife Charity
Report of the Trustees
for the Period 6 December 2021 to 31 December 2022

The trustees present their report with the financial statements of the charity for the period 6 December 2021 to 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as set out in its governing document are to:

- advance promote and further the conservation, protection and enhancement of wildlife and its habitats, woodland and other areas of natural beauty through the purchase of suitable land, creation and management of reserves.
- further the charitable purpose as the trustees in their absolute discretion see fit.

Public benefit

In deciding on the activities of the charity, the trustees have had due regard to the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period the charity has taken on the management of two woodlands which were transferred in from the Tottle Lifetime Trust No2.

The woodlands managed by the charity are:

Dale Top Wood- 6.5 acres of woodland in Troutsdale, North Yorkshire.

Magerik Wood- 8.5 acres of woodland in Troutsdale, North Yorkshire.

With this being the first year of managing the woodland, there has been minimal activity but this is expected to increase in future years.

Investment performance

During the period the charity received rents from its investment properties of £8,474.

FINANCIAL REVIEW

Reserves policy

The charity aims to have sufficient 'free reserves' in place to cover the cost of maintenance of the woodland and to cover running costs of the charity for 12 months. This is estimated to be around £7,500 when fully operational.

At the year end there were unrestricted reserves of £424,378, of which £411,000 was within fixed assets so the 'free reserves' of the charity were £13,378.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its constitution and constitutes a Charity Incorporated Organisation registered with the Charity Commission of England for England and Wales.

Recruitment and appointment of new trustees

Process to Appoint Trustees

The procedures for electing or appointing new trustees is set out in section 10 of the constitution:

- (1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Recruiting Trustees

Appointments are made by agreement amongst existing trustees having regard to new trustees having the required expertise and experience.

The Tottle Woodland and Wildlife Charity
Report of the Trustees
for the Period 6 December 2021 to 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charitable incorporated organisation is constituted under the foundation model where the trustees are its members. The trustees control the running of the charity and meet at least quarterly to review operations.

Induction and training of new trustees

The charity will make available to each new trustee on or before their appointment:

- a copy of the latest constitution of the charity
- a copy of the latest Trustees Annual Report and accounts
- a copy of the Charity Commission guidance 'CC3 - The Essential Trustee'

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196954

Principal address

Brewer Wallace Solicitors
10 Southgate Court
Southgate
Hornsea
East Yorkshire
HU18 1RP

Trustees

Robert Grant Wallace (appointed 6.12.21)
Stephen Henry Jordan (appointed 6.12.21)
Dennis Malcolm Brewer (appointed 6.12.21)
Chloe Rebecca Wallace (appointed 6.12.21)

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 6 June 2023 and signed on its behalf by:

R G Wallace

R G Wallace (Jun 8, 2023 12:17 GMT+1)

Robert Grant Wallace - Trustee

**Independent Examiner's Report to the Trustees of
The Tottle Woodland and Wildlife Charity**

Independent examiner's report to the trustees of The Tottle Woodland and Wildlife Charity

I report to the charity trustees on my examination of the accounts of The Tottle Woodland and Wildlife Charity (the Trust) for the period 6 December 2021 to 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


Paul Colcomb (Jun 8, 2023 12:35 GMT+1)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

6 June 2023

The Tottle Woodland and Wildlife Charity

Statement of Financial Activities
for the Period 6 December 2021 to 31 December 2022

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		414,658
Charitable activities		
Conservation		5,000
Investment income	3	8,474
Total		<u>428,132</u>
EXPENDITURE ON		
Charitable activities		
Conservation		<u>3,754</u>
NET INCOME		424,378
TOTAL FUNDS CARRIED FORWARD		<u><u>424,378</u></u>

The notes form part of these financial statements

The Tottle Woodland and Wildlife Charity

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	5	134,000
Investment property	6	<u>277,000</u>
		411,000
 CURRENT ASSETS		
Debtors	7	3,676
Cash at bank		<u>13,002</u>
		16,678
 CREDITORS		
Amounts falling due within one year	8	<u>(3,300)</u>
 NET CURRENT ASSETS		<u>13,378</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>424,378</u>
 NET ASSETS		<u>424,378</u>
 FUNDS	9	
Unrestricted funds		<u>424,378</u>
 TOTAL FUNDS		<u>424,378</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 June 2023 and were signed on its behalf by:

R G Wallace
R G Wallace (Jun 8, 2023 12:17 GMT+1)

Robert Grant Wallace - Trustee

The Tottle Woodland and Wildlife Charity

Notes to the Financial Statements for the Period 6 December 2021 to 31 December 2022

1. LEGAL STATUS

The charity is a Charitable Incorporated Organisation registered with the Charity Commission of England and Wales. Details of the charity address and activities can be found within the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is not provided on freehold and long-leasehold woods and land, which are considered to have a useful life of more than 50 years.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. INVESTMENT INCOME

Rents received	£ 8,474
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4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2022.

The Tottle Woodland and Wildlife Charity

Notes to the Financial Statements - continued
for the Period 6 December 2021 to 31 December 2022

5. TANGIBLE FIXED ASSETS			Woodland £
COST			
Additions			134,000
			<hr/>
NET BOOK VALUE			
At 31 December 2022			134,000
			<hr/> <hr/>
6. INVESTMENT PROPERTY			£
FAIR VALUE			
Additions			277,000
			<hr/>
At 31 December 2022			277,000
			<hr/>
NET BOOK VALUE			
At 31 December 2022			277,000
			<hr/> <hr/>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			£
Other debtors			3,676
			<hr/> <hr/>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			£
Other creditors			3,300
			<hr/> <hr/>
9. MOVEMENT IN FUNDS			
		Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund		424,378	424,378
		<hr/>	<hr/>
TOTAL FUNDS		424,378	424,378
		<hr/> <hr/>	<hr/> <hr/>
Net movement in funds, included in the above are as follows:			
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	428,132	(3,754)	424,378
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	428,132	(3,754)	424,378
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2022.

The Tottle Woodland and Wildlife Charity

Detailed Statement of Financial Activities
for the Period 6 December 2021 to 31 December 2022

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 414,658

Investment income

Rents received 8,474

Charitable activities

Grants 5,000

Total incoming resources 428,132

EXPENDITURE

Support costs

Management

Insurance 333

Governance costs

Independent examination fees 2,400

Legal and professional fees 1,021

3,421

Total resources expended 3,754

Net income 424,378