

Charity registration number 1206167

TINCLETON TREES TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2025

TINCLETON TREES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Dr Sarah Bennetts Shaun Dunn Elaine Steers	(Appointed 13 December 2023)
Charity number	1206167	
Principal address	8 Gally Hill Road Church Crookham Fleet GU52 6LH	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

TINCLETON TREES TRUST

CONTENTS

	Page
Trutees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

TINCLETON TREES TRUST

TRUTEES' REPORT

FOR THE PERIOD ENDED 5 APRIL 2025

The Trustee present their annual report and financial statements for the period ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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

The Charity's objects are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment of the Clyffe Copse woodland, by working to restore and enrich the natural biodiversity of the site and by maintaining, through appropriate management practices, public rights of way.

Summary of the main activities

- The main activity continues to be the reduction of invasive, non-native species; mainly rhododendron ponticum (RP).
- Replanting cleared areas with native trees and trees compatible with climate change.
- Conservation of 26 auricaria auricanana (listed endangered), 2 listed tumuli, adherence to regulations for Poole harbour SPZ.
- Reduction of deer and grey squirrels to limit damage to young trees.
- Upkeep of public track ensuring 24/7 access between Clyffe, Tincleton and the Hardy Trail, and Jubilee Way.
- Maintenance of trees planted for 2 London Livery Companies commemorating the Queen's Jubilee and other trees sponsored by the public.
- Participation in 6 month long Forestry Commission project to detect Spruce Bark Beetle (*Ips typographus*), a serious pest that attacks spruce trees, especially stressed ones, posing a threat to timber industries.
- Volunteers participate in woodland management on several occasions each year. The activities vary according to conservation needs and the capabilities of the volunteers.

Contribution made by volunteers & others

- We have several 'volunteer days' each year. Tasks depend on the abilities of the volunteers and the needs of the woodland.
- One of our contractors has much experience of finding and organising working parties for clearing RP. Volunteers return several times and seem to enjoy the experience. Their help has been much appreciated.
- Friendly liaison with the neighbouring Forestry Commission estate has resulted in the removal of their adjacent RP thus reducing reinfestation.

TINCLETON TREES TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2025

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The trustees have regard to Charity Commission guidance on public benefit. The general public has 24/7 access to a well maintained, marked, gravel(400m) footpath through the Copse. The wood can be amply seen for the whole length of the northern boundary (400m).

The public benefits of Tincleton Trees do not extend to unlimited access as, in the past, this has resulted in vandalism, trampling of bluebells and rarer native plants, disturbance of nesting nightjars, wildfires, unauthorised gatherings (leaving much rubbish), theft of logs, disturbance to neighbouring hamlet etc.

Twice, the on-site welfare facility has been broken into and tools and machinery stolen. There are no fences, just two 'private' notices.

Achievements and performance

Steady progress towards the eventual goal of total elimination of invasive rhododendron ponticum and its replacement with native species of flora is already resulting in recolonisation by a wider range of native flora and fauna.

This is clearly beneficial to Dorset's wildlife and provides a refuge for many different species.

Worldwide impact:

The plantation of 20 araucaria – over 100 years old is of particular note. These endangered, dioecious trees were unnoticed until RP was removed. Now that they have light and space they are producing nuts and seedlings, 6 of which we are protecting in our on site nursery.

Financial review

During the period the charity had income resources of £205,186 and a total expenditure of £14,214 resulting in net surplus of £190,972.

Reserves policy

Reserves consist of a 1 year fixed interest bond. Interest is paid into the Trust's current account with CAF bank. This will be the primary source of income and provides the Trust with working capital to pay contractors, insurance, replacement tools and expenses in running the Trust.

Major risks

The Trustees have assessed the major risks are damage by unauthorised persons, plant disease and wildfires to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is registered as a Charitable Incorporation Organisation on 13 December 2023 and is governed by its Trust Deed.

The Trustees who served during the period and up to the date of signature of the financial statements were:

Dr Sarah Bennetts

(Appointed 13 December 2023)

Shaun Dunn

Elaine Steers

TINCLETON TREES TRUST

TRUTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2025

Recruitment and appointment of trustees

New trustees are appointed by personal recommendation and attendance/ assistance within the woodland.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

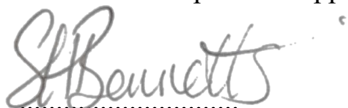
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Dr Sarah Bennetts

Chair

Date: 28/01/2026

TINCLETON TREES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEE OF TINCLETON TREES TRUST

I report to the Trustee on my examination of the financial statements of Tincleton Trees Trust (the Charity) for the period ended 5 April 2025.

Responsibilities and basis of report

As the Trustee of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

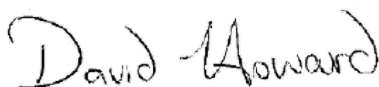
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 28-01-2026

TINCLETON TREES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £
<u>Income from:</u>		
Donations and legacies	3	205,100
Investments	4	86
		<hr/>
Total income		205,186
		<hr/>
<u>Expenditure on:</u>		
Charitable activities	5	14,214
		<hr/>
Net income for the period/ Net movement in funds		190,972
Fund balances at 13 December 2023		-
		<hr/>
Fund balances at 5 April 2025		190,972
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

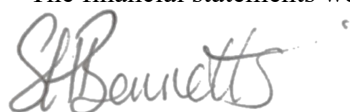
TINCLETON TREES TRUST

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	10		5,437
Current assets			
Cash at bank and in hand		204,814	
Creditors: amounts falling due within one year	11	(19,279)	
Net current assets			185,535
Total assets less current liabilities			190,972
Income funds			
Unrestricted funds			190,972
			190,972

The financial statements were approved by the Trustee on 28/01/2026



Dr Sarah Bennetts
Trustee

TINCLETON TREES TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Tincleton Trees Trust is a trust and registered as a Charitable Incorporation Organisation on 13 December 2023 and is governed by its Trust Deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TINCLETON TREES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

TINCLETON TREES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total
	2025
	£
Donations and gifts	205,100

TINCLETON TREES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2025

4 Investments

Total

2025

Interest receivable	86
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5 Charitable activities

2025

£

Charitable expenditure	1,666
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Contractor costs	7,845
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9,511

Share of support costs (see note 6)	2,543
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Share of governance costs (see note 6)	2,160
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14,214

TINCLETON TREES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2025

6 Support costs

	Support costs	Governance costs	2025
	£	£	£
Bank charges	20	-	20
Insurance	209	-	209
Other expenses	75	-	75
Depreciation	2,239	-	2,239
Accountancy fee	-	2,160	2,160
	<u>2,543</u>	<u>2,160</u>	<u>4,703</u>
Analysed between Charitable activities	<u>2,543</u>	<u>2,160</u>	<u>4,703</u>

7 Trustee

None of the Trustee (or any persons connected with them) received any remuneration or benefits from the Charity during the period.

8 Employees

The average monthly number of employees during the period was:

	2025 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TINCLETON TREES TRUST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE PERIOD ENDED 5 APRIL 2025****10 Tangible fixed assets**

	Plant and equipment £
Cost	
Additions	7,676
	<hr/>
At 5 April 2025	7,676
	<hr/>
Depreciation and impairment	
Depreciation charged in the period	2,239
	<hr/>
At 5 April 2025	2,239
	<hr/>
Carrying amount	
At 5 April 2025	5,437
	<hr/> <hr/>

11 Creditors: amounts falling due within one year

	2025 £
Other creditors	17,119
Accruals and deferred income	2,160
	<hr/>
	19,279
	<hr/> <hr/>

12 Related party transactions

There were no disclosable related party transactions during the period (- none).

13 Outstanding Guarantees Given by the Charity

There were no guarantees given by the charity during the year.

14 Outstanding Debt

There is no outstanding debt at the end of the year which is subject to a charge on the Charity's assets.