

Registered number: 06876284
Charity number: 1136242

William Robinson Gravetye Charity
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2025

William Robinson Gravetye Charity
(A company limited by guarantee)

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William Robinson Gravetye Charity
(A company limited by guarantee)

**Reference and administrative details of the charity, its trustees and advisers
for the year ended 31 March 2025**

Trustees	Julia Grant, Chair Martin Bellamy Hugh Bullock CVO Belinda Gordon (resigned 5 September 2024) Peter Latham OBE Richard Leman OBE Julian van Kan
Company registered number	06876284
Charity registered number	1136242
Registered office	34 Dalkeith Grove Stanmore HA7 4SG
Company secretary	Mrs Sheila Taylor
Independent auditor	Chavereys Audit Limited Chartered Accountants The Goods Shed 2 Jubilee Way Faversham Kent ME13 8GD
Bankers	HSBC 27 Gloucester Road North Finton Bristol BS7 0SQ
Estate managers	RH & RW Clutton 92 High Street East Grinstead, West Sussex RH19 3DF
Investment managers	CCLA Investment Management One Angel Lane London EC4R 3AB

William Robinson Gravetye Charity

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Trustees' report for the year ended 31 March 2025

The trustees present their annual report together with the audited financial statements of the charity for the period 1 April 2024 to 31 March 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

This report has been prepared in accordance with the small companies regime of the Companies Act 2006.

Objectives and activities

a. Policies and objectives

The trustees are committed to best practice and have reviewed governance policies and procedures including internal financial controls. They have followed best practice as recommended by the Charity Commission.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Objects

The objects of the charity, as set out in the memorandum of incorporation of the company, are all objects which are regarded as exclusively charitable under the law of England and Wales and in particular to serve as corporate trustee of the 1936 charity and thereby preserve for the benefit of the public the land at West Hoathly known as the Gravetye Estate, the woodlands and wildlife thereon, including, inter alia, the manor house known as Gravetye Manor and surrounding gardens.

c. Our vision and mission

To be recognised internationally as an important estate engaging with the environment to promote resilience and biodiversity in a positive way. To provide an inspiring visitor experience that is informative and allows ideas and forestry values to be shared and developed. To protect, enhance and promote the legacy of William Robinson and the heritage of the Gravetye Estate as one of significant influence in gardening and forest garden history. To invest in the estate and to improve woodlands, buildings and other assets.

d. Main activities undertaken to further the charity's purposes for the public benefit

The trust property known as the Gravetye Estate consists of cottages, farmland, agricultural buildings, lakes and a hotel and its grounds. The assets are leased on long term agreements where appropriate. These assets yield an annual income which is applied to fund some maintenance and improvement throughout the year and to raise awareness of the estate and William Robinson's legacy via various channels of educational/social/community projects and volunteering.

The activities of the charity comprise 3 main areas and the trustees have set priority projects for each. The areas are, Forestry, Property and Fundraising & Volunteering, and the priority for each formed part of a medium-term plan implemented in 2023/24 and are over and above those which are determined as ongoing activities. The projects are major, the total costs of which exceed current and cumulative estimated cash flow for the foreseeable future. Hence, the trustees continue to consider diversified sources of cash flow and funding to help finance these improvements.

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Trustees' report (continued)

for the year ended 31 March 2025

Achievements and performance

Main achievements of the charity

The vision and mission of the charity is to reflect the legacy of William Robinson and in doing so to implement the transformation of the Gravetye Estate needed to ensure its sustainability in perpetuity.

The mission is carried out by the trustees focused on Forestry via the Forest Advisory Group, Property under the Property Advisory Group and our public engagement, volunteering and fundraising is overseen by our Public Engagement Group. The Finance and General-Purposes Group is focused on preserving the financial and operational sustainability of the charity to ensure that it has the capacity to grow and to meet the needs of delivering the legacy.

During the year, much has been done to advance Gravetye Estate and in particular this has included.

a) Forestry

In 2023 a thorough study was undertaken to review the works needed because of pests and diseases to restore and enhance the forested areas of the estate and to make them more resilient to climate change. These works, which form part of a Woodland Management Plan, are over and above the general maintenance (including access roads and paths), upkeep (including tree safety) and woodland management (felling, coppicing etc).

The focus of the schedule of works covers more than 6 years and work has commenced on;

- i. Forest work
 - a. Clearance of ash which is suffering from ash dieback (chalara) and which accounts for 12% of the planted area.
 - b. Removal of Norway Spruce suffering from the Ips beetle.
 - c. Heavy thinning of Corsican pine affected by needle blight (dothistroma).
 - d. Planning for the removal of overmature poplar.
- ii. Improvements to the public and permissive footpaths around the estate and the creation of William Robinson Woodland Trails with maps and signage which are now all fully installed

Jamie Kirkman continued in his woodland advisory role. He is responsible for day-to-day forestry operations and for managing tree health issues. In addition, he is overseeing the implementation of the Woodland Management Plan under the direction of the Forest Advisory Group

b) Property

Refurbishment of existing properties when they have become vacant in possession to ensure enhanced rental income upon re-letting. The focus this year has been on Moat Cottage which has been sympathetically renovated (a listed building) and is now fully let.

There has been extensive renovation to existing farm buildings around Home Farm, and these are now let to local business and enterprises including an artist. Extensive work will commence in the coming months to build out the volunteering facilities also located in these buildings, including the provision of washroom facilities.

With the coming back into hand of much of the farmland, projects are underway to continue to understand how biodiversity improvements can be implemented and how they can also contribute to the diversification of income for the charity. Short term grazing licences have been created.

RH and RW Clutton continue to manage the day to day activity on the estate and supervise specialist contractors on forestry, property and civil engineering matters.

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Trustees' report (continued)

for the year ended 31 March 2025

Achievements and performance (continued)

c) Fundraising and volunteering

As overseen by the Public Engagement Group is a key part of our vision and mission. In the last 12 months the work has involved

- Growing our volunteering programme.
- Improving the overall experience for estate visitors.
- Strengthening partnerships to underpin this work.
- Understanding our impact for visitors and volunteers.

1. Volunteering programme

454 people got involved in our growing volunteering programme in 2024-25 giving a total of 2,319 hours of their time. 168 volunteers were children and young people from local primary, secondary and SEN schools and uniformed groups; 186 were local adults and employees from local companies.

Our volunteers tell us they get involved to give something back, to learn new skills and to do something about climate change. They helped us with a range of conservation related tasks including planting over 1,500 trees, establishing new freshwater, wildflower and hedgerow habitats, clearing invasive species, and carrying out 'Citizen Science' ecological surveys.

A major project this year has been to replace our single compost toilet and fundraise for new accessible washroom facilities for our volunteers. Thanks to our generous funders (see below), this appeal has been successful, and construction will commence in summer 2025.

Feedback from John, a new volunteer this year, is a reminder of the value of our volunteering programme:

"I am new to the area and have really enjoyed getting to know people at the Charity's weekend sessions. Gravetye's woods are a lovely place to unwind and to enjoy nature. Seeing a kingfisher was the icing on the cake when we were planting bulbs near Lower Lake".

2. Improving the overall experience for visitors

Every year over 8,000 people come to walk, run, ride, enjoy quiet time and immerse themselves in nature on the Gravetye Estate. This public access is provided with no cost for visitors.

This year we improved on-site signage for visitors – putting in place new information boards which include a map of our trails, an explanation of our charity and its connection with William Robinson; and a flexible section displaying up to date info for visitors.

We surveyed our visitors to find out more about their experience of coming to Gravetye Estate - see below for results.

We also continued improving trails and paths for visitors and in the year ahead we plan to partner with One Mile Walks to create a circuit for wheelchair users around the Gravetye Estate.

3. Strengthening partnerships

Partnerships are vital to our public engagement and conservation efforts. We are proud of the relationships we have built, helping us connect people with nature, enhance biodiversity, and get more diverse groups involved.

Connecting people with nature. In the last 12 months we partnered with secondary schools (Sackville School, Imberhorne School) to run curriculum enhancement days; primary schools to provide outdoor learning opportunities (Estcots, St Mary's, West Hoathly Primaries) and SEN schools to cater for those with special educational needs (Philpots Special School). We also worked with 1st West Hoathly Scouts, Turners Hill Brownies and East Grinstead Cubs to

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Trustees' report (continued)

for the year ended 31 March 2025

Achievements and performance (continued)

provide volunteering opportunities for their young people, and linked up with High Weald National Landscape to run guided walks during their festival.

Getting more diverse groups involved. Being Neighbourly are helping us engage more local people who are lonely so they can take part in volunteering sessions, with transport to and from East Grinstead to facilitate this. St Ethelburga's Centre for Reconciliation and Peace are supporting us to involve people from urban areas who currently lack access to extensive green space, and we are working with Diagrama Foundation to run bespoke volunteering sessions for adults with learning disabilities.

Enhancing biodiversity. University of Sussex helped us carry out ecological surveys and longer-term biodiversity monitoring. Newt Conservation Partnership supported us to develop freshwater habitats. Ashdown Forest Conservators sent us cattle for winter grazing, creating optimal conditions for wildflowers and new habitats for pollinators. We also worked with Sussex Barn Owl Group, Sussex Ornithological Society and RSPB to safeguard the 73 species of birds on-site. RHS Wakehurst, Eforests and Woodland Trust provided saplings for our new Peace Wood. And excitingly we began contributing to a longitudinal study of the River Medway with Project Ripple Effect, a University of Sussex led action-research project.

4. Understanding our impact

In Autumn 2024 we trialled a new survey with Gravetye Estate visitors and volunteers to understand the difference we make through our public engagement work. We had 173 responses.

- 97% rated the destination as either Good (40%) or Excellent (57%)
- 63% come to the estate at least once a month
- Over half our visitors (56%) say the estate definitely gives them a sense of escape and freedom
- 64% say they have definitely gained physical wellbeing benefits from visiting the estate
- 63% say they have definitely gained mental wellbeing benefits from visiting estate

In the year ahead we will look to strengthen this survey work to understand our impact even further. We've developed separate surveys for visitors and volunteers, and a new questionnaire for prospective volunteers – including people with disabilities and those who are at risk of social isolation - to understand any barriers they may face to getting involved.

We are very grateful to all those who supported the William Robinson Gravetye Charity with grants and donations in the last 12 months including John Swire 1989 Charitable Trust, Chapman Charitable Trust, Lochlands Trust, Common Good Trust, and Ernest Kleinwort Charitable Trust. In addition, Eforests, Newt Conservation Partnership and Woodland Trust provided in-kind support.

Promotion of the estate and the works of the charity is a key part of safeguarding the legacy of William Robinson. The charity is grateful to RHS Wisley for including us in their show casing of William Robinson: Wild Gardener in July 2024 – the event was also used by the charity to develop further its relationship with potential and existing sponsors and donors.

The charity welcomes researchers, writers and biographers of William Robinson to further this legacy. Much of William Robinson's creation of the formal gardens, which form part the Manor, as well as the wider estate itself was written about, and published, by him. Some of these works have been added to over the years and books re-released. Thanks go to Gravetye Manor for instigating the publication of a new edition, and to Tom Coward, Head Gardener, who added a new introduction to the original publication, of Gravetye Manor or Twenty Years' Work round an Old Manor House.

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Trustees' report (continued)
for the year ended 31 March 2025

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Net result

The trustees consider the charity to be financially stable and the detailed results for the year are set out in the statement of financial activities, balance sheet and notes which accompany this report.

During year the charity incurred a deficit of £45,676 (2024: deficit £9,793) before losses on its investments of £56,962 (2024: gain £125,179) resulting in a net reduction in funds of £83,120 (2024: gain £115,386).

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Trustees' report (continued)

for the year ended 31 March 2025

c. Unrestricted but Designated Reserves

The charity has free reserves of £8,107 (2024: £91,265) (free reserves are defined by the charity as equal to net current assets). A considerable amount of expenditure is required to maintain the existing property assets and wider estate (eg: replanting woodland which has been devastated by pest and/or disease). The trustees have identified the following specific projects for which existing reserves have been designated and have been adjusted by inflation. These were first reported in the previous year's accounts with most projects already commenced and/or ongoing.

Area	B/fwd 1.4.2024	Expenditure 2024/25	Inflation increase to fund (3%)	C/fwd 31.3.2025
Buildings				
- Volunteer access	£43,750	£7,463	£1,089	£37,376
- Moat Cottage renovations	£157,500	£123,702	£1,014	£34,812
- Solar installation	£52,500	£nil	£1,575	£54,075
- Estate property repair and refurbishment	£406,861	£65,368	£10,245	£351,738
Forestry/woodland – developing resilient forest	£307,542	£34,280	£8,198	£281,460
William Robinson woodland Legacy	£65,100	£nil	£1,953	£67,053
Dams & lakes - contingency	£157,500	£nil	£4,725	£162,225
TOTAL	£1,190,753	£230,813	£28,799	£988,739

The current projected lease and rental income help to cover some of the ongoing costs of maintaining the overall estate, but they will not be sufficient for the life cycle capital costs and improvement of both the property and forestry assets as planned.

The total cost of the designated and other projects will consume our available liquid assets resulting in us having insufficient provisions to comply with our stated liquidity ratios. Thus, there remains the need for judicious planning and prioritising to focus on those projects that be funded and will deliver immediate revenue.

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Trustees' report (continued) **for the year ended 31 March 2025**

Whilst much has been spent on property to meet new legislation, work remains ongoing to ensure that they are fit for rental. Additional costs will also need to be incurred on new electrical and water feeds at Moat Cottage and Home Farm.

The forested areas continue to require considerable attention with not only harvesting and restocking but also the maintenance and repair of roads, tracks and culverts. Investment in improving biodiversity on the estate and ensuring plant and tree health against challenges such as Ips, dothistroma and chalara is essential.

Thus, securing other sources of funding is vital to meet these investments to ensure that the charity has a sufficient reserve to cover operating costs over a defined period, so as to sustain the overall legacy in perpetuity.

d. Risks, controls and mitigants

The trustees are responsible for ensuring that the charity has an appropriate system of risk management and controls. These are overseen by the Finance & General Purposes Group.

The most significant risks relate to loss of income from properties, and the risk of tree disease and climate change damages. Mitigation includes a focus on ensuring a sound relationship with the leaseholders and the establishment of new funding opportunities, supported by the new strategy developed by trustees in 2020 as revised in 2023/24, and which continues to be reviewed to meet the demands as required. Mitigations to improve tree health include regular inspection and pre-emptive felling, where necessary, and measures to improve the resistance of existing trees and plant new disease and climate resilient species.

The charity uses HSBC as its bankers and CCLA Investment Management as investment managers. These funds are managed in accordance with the trustees' investment policy, as well as ESG criteria and compatibility defined in the charity's policies.

Structure, governance and management

a. Constitution

The property known as the Gravetye Estate was originally devised under the will of the late William Robinson to be utilised for the purposes of State Forestry.

The William Robinson Charity (number 256766) was registered on 25 September 1968 and was established by a Scheme of the High Court (Chancery Division) on 13 July 1936 and a Scheme of 13 February 1959 as amended by a Scheme of the Commissioners of 16 July 2001. The William Robinson Gravetye Charity (number 1136242) was registered on 9 April 2009 and registered as a company limited by guarantee on 14 April 2009. The assets and liabilities of the former William Robinson Gravetye Charity (number 256766) were designated as The William Robinson Gravetye Charity (number 1136242-1) and subsumed as a subsidiary to charity 1136242 under a uniting direction on 24 November 2010.

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Trustees' report (continued)

for the year ended 31 March 2025

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

The charity is governed by a board of trustees which meets at least four times a year. The trustees of the charity are appointed by its member.

Of the trustees, two are non-executive Forestry Commissioners. These include our Chair, Julia Grant, whose 2nd term as a Commissioner came to an end within our financial year. As agreed by the Forestry Commission Board she remains as Chair of the charity for the remainder of her term.

The board of trustees consists of seven trustees. Trustees are recruited to give the charity a broad base of experience and to bring a range of skills including environmental policy, property, forestry, horticulture, finance and leisure and community investment. Some trustees are recruited from the area local to Gravetye Estate. All trustees are given a thorough induction session on the governance and operations of the charity. Training needs are continually monitored by the charity administrator to ensure the trustees are up to date with relevant information and requirements.

During the year one trustee, Berlinda Gordon resigned. We owe her a tremendous thank you for her contribution to the charity and in particular her works on biodiversity which now form a base from which to continue.

Members' liability

The Forestry Commission is the sole member and subscriber to the company. Under clause 7 of the Memorandum of Association the member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst a member or within one year after ceasing to be so.

Statement of trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Trustees' report (continued)
for the year ended 31 March 2025

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Chavereys Audit Limited, has indicated his willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees and signed on their behalf by:



Julia Grant
(Chair of Trustees)
Date: 10 July 2025

William Robinson Gravetye Charity

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Independent auditor's report to the Members of William Robinson Gravetye Charity

Opinion

We have audited the financial statements of William Robinson Gravetye Charity (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent auditor's report to the Members of William Robinson Gravetye Charity
(continued)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Independent auditor's report to the Members of William Robinson Gravetye Charity
(continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates, drawing on our broad sector experience, and considered the risk of acts by the charity that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information.

Our tests included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the management that represented a risk of material misstatement due to fraud. Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

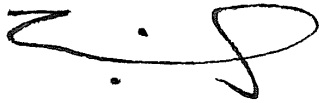
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

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Independent auditor's report to the Members of William Robinson Gravetye Charity
(continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Iain D Morris FCA (Senior statutory auditor)

for and on behalf of
Chavereys Audit Limited

Chartered Accountants

Faversham

10 July 2025

William Robinson Gravetye Charity
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Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Grants	3	4,041	34,653	38,694	27,863
Charitable activities	4	196,463	-	196,463	234,294
Investments	5	32,090	-	32,090	33,099
Total income		232,594	34,653	267,247	295,256
Expenditure on:					
Charitable activities	6	293,593	19,330	312,923	305,049
Total expenditure		293,593	19,330	312,923	305,049
Net (expenditure)/ income		(60,999)	15,323	(45,676)	(9,793)
Net (losses)/gains on investments		(56,962)	-	(56,962)	125,179
Net movement in funds before other recognised gains/(losses)		(117,961)	15,323	(102,638)	115,386
Other recognised gains/(losses):					
Gains on revaluation of fixed assets	10	19,518	-	19,518	-
Net movement in funds		(98,443)	15,323	(83,120)	115,386
Reconciliation of funds:					
Total funds brought forward		10,523,472	6,863	10,530,335	10,414,949
Net movement in funds		(98,443)	15,323	(83,120)	115,386
Total funds carried forward		10,425,029	22,186	10,447,215	10,530,335

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

The notes on pages 18 to 29 form part of these financial statements.

William Robinson Gravetye Charity
(A company limited by guarantee)
Registered number: 06876284

Balance sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Heritage assets	10	9,200,000	9,000,000
Investments	11	1,239,108	1,439,070
		<u>10,439,108</u>	<u>10,439,070</u>
Current assets			
Debtors	12	37,342	33,236
Cash at bank and in hand		66,878	108,042
		<u>104,220</u>	<u>141,278</u>
Creditors: amounts falling due within one year	13	(96,113)	(50,013)
		<u>8,107</u>	<u>91,265</u>
Net current assets		<u>8,107</u>	<u>91,265</u>
Total assets less current liabilities		<u>10,447,215</u>	<u>10,530,335</u>
Net assets excluding pension asset		<u>10,447,215</u>	<u>10,530,335</u>
Total net assets		<u>10,447,215</u>	<u>10,530,335</u>
Charity funds			
Restricted funds	14	22,186	6,863
Unrestricted funds			
Gravetye Manor and estate	14	9,200,000	9,000,000
Buildings	14	478,000	660,611
Forestry and woodland	14	281,460	307,542
William Robinson Legacy	14	67,053	65,100
Dams and lakes	14	162,225	157,500
General funds	14	236,291	332,719
Total unrestricted funds	14	<u>10,425,029</u>	<u>10,523,472</u>
Total funds		<u>10,447,215</u>	<u>10,530,335</u>

William Robinson Gravetye Charity
(A company limited by guarantee)

Balance sheet (continued)
as at 31 March 2025

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



Julia Grant
(Chair of Trustees)
Date: 10 July 2025

The notes on pages 18 to 29 form part of these financial statements.

William Robinson Gravetye Charity

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2025

1. General information

The charity is a company limited by guarantee registered in England and Wales. The registered office is 34 Dalkeith Grove, Stanmore HA7 4SG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts are presented in pounds sterling and are rounded to the nearest £1.

William Robinson Gravetye Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees are not aware of any material matters that would lead to the reasonable conclusion that the charity is not a going concern and the financial statements are therefore prepared on this basis.

2.3 Income

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

Income from the letting of heritage assets held by the charity is considered to be charitable income since the primary purpose for holding these assets is not for investment purposes.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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 on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.5 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the revaluation model, heritage assets are measured at fair value.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(losses) on investments' in the statement of financial activities.

2.7 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

The land and buildings comprising the Gravetye Estate constitute a permanent endowment of the charity.

3. Income from grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	4,041	-	4,041	3,912
Grants	-	34,653	34,653	23,951
	<u>4,041</u>	<u>34,653</u>	<u>38,694</u>	<u>27,863</u>
<i>Total 2024</i>	<u>3,912</u>	<u>23,951</u>	<u>27,863</u>	

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rental income from heritage assets	193,692	193,692	198,302
Sale of timber and other income	2,771	2,771	35,992
	<u>196,463</u>	<u>196,463</u>	<u>234,294</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from listed investments	31,193	31,193	32,382
Bank interest	897	897	717
	<u>32,090</u>	<u>32,090</u>	<u>33,099</u>

6. Analysis of charitable expenditure

	Direct costs 2025 £	Support and governance costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable expenditure	183,403	129,520	312,923	305,049
	<u>183,403</u>	<u>129,520</u>	<u>312,923</u>	<u>305,049</u>
<i>Total 2024</i>	<u>209,086</u>	<u>95,963</u>	<u>305,049</u>	

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

6. Analysis of charitable expenditure (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Estate	71,304	33,808
Forest	24,549	56,046
Lakes	1,500	720
Let property	40,707	16,641
Insurance	6,365	5,938
Irrecoverable VAT	38,978	12,282
Home Farm surrender of tenancy and cottage renovations	-	83,651
	183,403	209,086

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	23,118	21,157
Office costs	15,531	11,688
Fundraising, advertising and media	17,365	5,962
Management fees	31,825	18,453
Professional fees	18,557	16,428
Meeting expenses (governance cost)	1,886	3,831
Accountancy (governance cost)	2,329	2,458
Audit (governance cost)	5,000	5,000
Volunteer facilitation expenses	13,909	10,986
	129,520	95,963

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

7. Staff costs

	2025 £	2024 £
Wages and salaries	22,050	20,163
Contribution to defined contribution pension schemes	1,068	993
	<u>23,118</u>	<u>21,156</u>

The average number of persons employed by the company during the year was as follows:

	2025 No.	2024 No.
General	1.00	1.00

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £685 (2024: £1,147) were reimbursed or paid directly to 2 (2024: 4) trustees in respect of travel expenses for meetings.

9. Taxation

As a registered charity the company is not liable to corporation tax on investment income or gains nor income derived from its charitable activities.

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

10. Heritage assets

Assets recognised at valuation

	Gravetye Manor and estate 2025 £
Market value at 1 April 2024	9,000,000
Additions	180,482
Revaluations	19,518
	<hr/>
Market value at 31 March 2025	9,200,000
	<hr/> <hr/>

The estate was professionally valued at 31 March 2025 by RH & RW Clutton on the basis of unencumbered freehold interests and subject to existing tenancies.

The original value of the estate on acquisition by the charity and subsequent costs to date are not known.

11. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	1,439,070
Disposals	(144,900)
Revaluations	(55,062)
	<hr/>
At 31 March 2025	1,239,108
	<hr/> <hr/>

All investments held are listed in the UK. The historic cost of the investments was £1,050,420 (2024: £1,164,494).

12. Debtors

	2025 £	2024 £
Trade debtors	33,244	28,756
Other debtors	4,098	4,216
Prepayments and accrued income	-	264
	<hr/>	<hr/>
	37,342	33,236
	<hr/> <hr/>	<hr/> <hr/>

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	56,418	9,072
Other taxation and social security	854	2,817
Accruals and deferred income	38,841	38,124
	96,113	50,013

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
Designated funds						
Gravetye Manor and estate	9,000,000	-	180,482	19,518	-	9,200,000
Buildings	660,611	-	(196,533)	13,922	-	478,000
Forestry and woodland	307,542	-	(34,280)	8,198	-	281,460
William Robinson Legacy	65,100	-	-	1,953	-	67,053
Dams and lakes	157,500	-	-	4,725	-	162,225
	<u>10,190,753</u>	<u>-</u>	<u>(50,331)</u>	<u>48,316</u>	<u>-</u>	<u>10,188,738</u>
General funds						
Undesignated funds	<u>332,719</u>	<u>232,594</u>	<u>(243,262)</u>	<u>(48,316)</u>	<u>(37,444)</u>	<u>236,291</u>
Total Unrestricted funds	<u>10,523,472</u>	<u>232,594</u>	<u>(293,593)</u>	<u>-</u>	<u>(37,444)</u>	<u>10,425,029</u>
Restricted funds						
Grant for woodlands management plan	-	3,653	(3,653)	-	-	-
School sessions and volunteer hub	149	-	(149)	-	-	-
Volunteer coordinator salary	3,786	-	(3,786)	-	-	-
House Martins conversion	1,856	-	(1,856)	-	-	-
Signage	-	2,000	(2,000)	-	-	-

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

14. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Volunteer expenses and coordinator	-	5,000	(5,000)	-	-	-
Local EG residents	-	1,000	(1,000)	-	-	-
Accessible toilets	-	23,000	(814)	-	-	22,186
Sundry small funds	1,072	-	(1,072)	-	-	-
	<u>6,863</u>	<u>34,653</u>	<u>(19,330)</u>	<u>-</u>	<u>-</u>	<u>22,186</u>
Total of funds	<u><u>10,530,335</u></u>	<u><u>267,247</u></u>	<u><u>(312,923)</u></u>	<u><u>-</u></u>	<u><u>(37,444)</u></u>	<u><u>10,447,215</u></u>

The Gravetye Manor and estate designated fund represents the book value of heritage assets held by the charity. The purpose of the charity is to preserve the Gravetye Estate and the trustees do not regard this asset as readily realisable and it has therefore been reclassified as a designated fund not forming part of the free reserves of the charity.

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Gravetye Manor and estate	9,000,000	-	-	-	-	9,000,000
Buildings	738,900	-	(115,234)	36,945	-	660,611
Forestry and woodland	315,000	-	(23,208)	15,750	-	307,542
William Robinson Legacy	62,000	-	-	3,100	-	65,100
Dams and lakes	150,000	-	-	7,500	-	157,500
	<u>10,265,900</u>	<u>-</u>	<u>(138,442)</u>	<u>63,295</u>	<u>-</u>	<u>10,190,753</u>

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

14. Statement of funds (continued)

General funds

General Funds - all funds	149,048	271,306	(149,519)	(63,295)	125,179	332,719
Total Unrestricted funds	<u>10,414,948</u>	<u>271,306</u>	<u>(287,961)</u>	<u>-</u>	<u>125,179</u>	<u>10,523,472</u>

**Restricted
funds**

Grant for woodlands management plan	-	1,180	(1,180)	-	-	-
School sessions and volunteer hub	-	3,000	(2,851)	-	-	149
Volunteer coordinator salary	-	6,000	(2,214)	-	-	3,786
House Martins conversion	-	10,821	(8,965)	-	-	1,856
Signage	-	2,950	(1,878)	-	-	1,072
	<u>-</u>	<u>23,951</u>	<u>(17,088)</u>	<u>-</u>	<u>-</u>	<u>6,863</u>

Total of funds	<u><u>10,414,948</u></u>	<u><u>295,257</u></u>	<u><u>(305,049)</u></u>	<u><u>-</u></u>	<u><u>125,179</u></u>	<u><u>10,530,335</u></u>
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William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 March 2025
	£	£	£	£	£	£
Designated funds	10,190,753	-	(50,331)	48,316	-	10,188,738
General funds	332,719	232,594	(243,262)	(48,316)	(37,444)	236,291
Restricted funds	6,863	34,653	(19,330)	-	-	22,186
	10,530,335	267,247	(312,923)	-	(37,444)	10,447,215

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£	£
Designated funds	<i>10,265,900</i>	-	<i>(138,442)</i>	<i>63,295</i>	-	<i>10,190,753</i>
General funds	<i>149,048</i>	<i>271,306</i>	<i>(149,519)</i>	<i>(63,295)</i>	<i>125,179</i>	<i>332,719</i>
Restricted funds	-	<i>23,951</i>	<i>(17,088)</i>	-	-	<i>6,863</i>
	<i>10,414,948</i>	<i>295,257</i>	<i>(305,049)</i>	<i>-</i>	<i>125,179</i>	<i>10,530,335</i>

William Robinson Gravetye Charity
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £1,068 (2024 - £393) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

During the period the charity received a grant from the Forestry Commission of £3,653 (2024: £1,680). The Forestry Commission is the sole member of the charity and as described on page 9, two trustees served as non-executive Forestry Commissioners during the period.