

**THE BENTLEY WOOD CHARITABLE TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**Charity number: 288749**

**THE BENTLEY WOOD CHARITABLE TRUST**  
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**FOR THE YEAR ENDED 31 MARCH 2025**

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**THE BENTLEY WOOD CHARITABLE TRUST  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report together with the financial statements of The Bentley Wood Charitable Trust (the charity) for the year ended 31 March 2025.

The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is managed by the trustees who make strategic decisions and are legally responsible for the management of risks faced by the charity. The day to day management of the wood is delegated to the woodland manager. The trustees seek additional advice from statutory bodies which include the Forestry Commission, Natural England and also Bentley Wood's in-house recorders' group of local interested parties. The woodland manager attends all meetings of the trustees and regularly reports and updates the chairman between the quarterly meetings.

### **Trustees**

The trustees who served during the year and up to the date of this report were as follows:

Dr P Woodruffe  
Mr A G Goddard  
Mr J Spencer  
Mr S Brunt  
Mr M C Street  
Mr J Fisher

Trustees are identified and selected by trustees for their knowledge, skills and experience in relevant fields that they can bring to the charity. Specifically these include, forestry, conservation, financial, trust management, governance and local knowledge.

### **Investment powers**

The Trust is subject to provisions of the Trustee Act 2000.

## **OBJECTIVES AND ACTIVITIES**

The Trust was established under a deed dated 31 January 1984.

The Trust's main functions are the maintenance of Bentley Wood SSSI and Upper Frenchmoor Copse on the Hampshire/Wiltshire border close to Salisbury and the investment of Trust monies in Shares, Securities and Personality at the absolute discretion of the trustees.

The Trust's objectives are to enhance, with assistance of grants from the Forestry Commission and Natural England, the woodland owned by the Trust and to provide an environment where wildlife can thrive and people's quality of life can be enhanced.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

**THE BENTLEY WOOD CHARITABLE TRUST  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic Report**

**Achievements and performance**

**Report from the Chairman of the Bentley Wood Trustees**

The past year has been a busy year, in spite of the weather being wet and fickle; we had several good days of sunshine in the spring but most of us only recall the constant, endless grey sky, rain and wind since at least early November. Nevertheless, a considerable amount was quietly pursued throughout the year and several long held ambitions achieved and we managed to put a couple of long-held plans into action.

Chief amongst these was the appointment of an Assistant Forester. After assessment of applications and interviews we appointed a very promising young forester, Matthew Randell. Matthew has come to us with considerable forestry and conservation experience, fresh from working in British Columbia and its forests. The post provides much needed support for David and Martin in the forestry and conservation work at Bentley Wood, but the Trust also has in mind a much longer term aim of exporting our expertise and values to other woods and forests as the postholders gain in training and experience and move on in their careers to woodlands new. Watch out for Matthew in the woods and welcome him to Bentley Wood.

We are also pleased to have received our long planned review of the landscape around the Barn. Roger Worthington's landscape and usage report on the future use of the barn and its environs is now with us and over the coming year we hope to be addressing the needs for change and improvement he has identified.

The management of the woods remains a core activity and in delivering aspects of the Forest Design Plan, we managed to achieve:

- Long rotation coppice expansion in New Berryfield Copse (some 4h. fenced to keep deer out).
- Deer fencing the short rotation coppice expansion near the Forestry Houses to provide a scrubby habitat link between Bentley and Blackmoor Copse.
- Further tubed planting of oak and other native trees on the former Norway spruce windblow site with the aim of further diversifying species and structure in Mapleway Dean Copse (some 1ha).
- Two hectares of mixed native broadleaved planting on the former conifer site in Cowley's Copse; all deer fenced to prevent damage to tree tubes and to encourage rough scrubby habitat for warblers.

Timber harvesting continues of course, though to prevent excessive damage to woodland soils in the fickle wet weather the timber harvesting was cut short. Only half the annual work programme was completed. This is a concern going forward as our autumns and winters are predicted to become warmer and wetter. This presents us with an ecological dilemma as the optimal harvest time on our clayey soils is the end of summer, while some bird species are still nesting or raising young.

Renovation of the timber loading bays across the wood has helped us separate timber loading operations from public access and has been much appreciated by both the hauliers and public.

We have also continued our "outreach" to other foresters with visits last year from the well-respected forestry company Pryor & Rickett Silviculture, and a repeat visit of the Wessex Silviculture Group. Liaison with the Forestry Commission continues, notably to discuss our future response to the felling of Norway Spruce and its potential for infestation by the notorious Spruce bark beetle, *Ips typographus*.

**THE BENTLEY WOOD CHARITABLE TRUST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Report from the Chairman of the Bentley Wood Trustees (continued)**

As last year the future of the timber yard on the edge of Bentley Wood continues to worry us as Trustees, though planning legislation and guidance is swinging in our favour and against any developments that threaten ancient woodland and its wildlife. We continue to watch and wait developments.

This year's Nature Notes is particularly rich with contributions from 13 people. Topics include a "Friends Report": from the group's Chairman, "Education Notes" on the usage of the wood as an educational resource, and an account of the last 40 years of the Bentley Wood Trust (reflect on that for a moment.... 40 years ago the Berlin Wall had yet to fall and no one had a mobile phone!). There are reports of wildlife surveys and events covering fungi, butterflies, moth trapping and its delights alongside articles on bird boxes and volunteering in Bentley Woods. The extent of engagement in recording and other activities by so many people is remarkable and a tribute to the foresight of those that bought the wood and established the Trust all those decades ago.

Bentley Wood retains its high profile as a destination for walking and the enjoyment of wildlife, and visitor numbers remain high throughout the year. There is a wider need though for visitors to appreciate the nature of the forestry operations in the wood and their contribution to supporting the diverse wildlife of the woods; a piece for a future article in Nature Notes perhaps? Access to the woods is a privilege and respect for the woods and for other users is really important. The numbers of instances of out-of-control dogs remains high along with the disturbance they bring to wildlife and to our essential deer stalking activities. The numbers of dogs jumping into the ponds is remains a concern, not least because of the growing use of external parasite treatments, which, when washed off in our ponds, has devastating consequences for much loved and important pond life like dragonflies and damselflies. As with last year it is these, and other, perennial headaches that make up much of the discussion held by the Trustees as they work towards ensuring the woodland and other land held by the Trust retains its high quality and character.

As ever much of what was done in 2024 and before needs to continue into the years ahead .... delivering the forestry and environment plans, the work on ponds and recording, managing the visitors and securing our boundaries. But as with last year, and no doubt next year, it remains really important to ensure the work, for Trustees, employees and volunteers alike, remains fun and rewarding. Bentley Wood is so important to so many people in so many ways; its imperative we sustain its wildlife and its character as a place of quiet and fulfilling enjoyment to all.

Jonathan Spencer  
Chairman, Bentley Wood Trust

**Forestry Report**

Despite careful scheduling and the use of lighter harvesting techniques to mitigate the adverse effects of wet weather, waterlogged ground inevitably affected timber harvesting. I was hopeful that the chances of a dry autumn would be high after such a wet summer, but it didn't turn out that way. The light thinning of the mixed conifer in the continuous cover stands of Livery Copse was completed with little more than unsightly minor damage to the permanent extraction racks where machinery exited onto the hard track. Before thinning, sporadic groups of regeneration from previous group selection fellings and storm damage were evident, and we are trying to recruit these groups by carefully removing individual trees from around them. The increase in light will encourage these saplings to grow up towards the canopy, while any new gaps will be filled with further regeneration. As the harvester moved into the beech and pine stand behind the Barn, the weather worsened, and we had no choice but to postpone our plans to thin the Douglas fir and beech in Richwellsted Copse and the diseased ash in Picked Copse until next year.

**THE BENTLEY WOOD CHARITABLE TRUST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Forestry Report (continued)**

Over the year, despite the weather, we managed to progress some elements of the forest design plan. Two hectares were deer fenced in Cowleys Copse, an area that was clearfelled some years ago where, for some reason, natural regeneration had failed to materialise. Within the fenced area, we planted groups of oak and wild service, interspersed with goat willow and crab apple and flanked by flowering shrubs such as guelder rose and hawthorn that will provide nectar and pollen in the spring and summer and fruit and seed later in the year. In the absence of deer, this should scrub over quickly and will soon provide habitat for nesting warblers and dormice. Similarly, on our boundary with Blackmoor Copse, we fenced a slightly smaller area intending to develop a scrub coppice link, which, together with the wide ride we cut a few years ago, will encourage wildlife to move between the two woodlands.

Our ambition to extend the long rotation coppice component across the woodland was advanced by deer fencing several hectares to the east of the Draining Field. Here, the fungal disease (*Dothistroma* needle blight) and exposure to westerly gales had taken their toll on the Corsican pine planted by the Forestry Commission in the 1980s and we have elected instead to grow wood fuel on a 25 to 30 year cycle. This area is popular with visitors hoping to see the elusive purple emperor butterfly so to compliment the oak, aspen, and birch present, we will plant goat willow, the larval foodplant of the purple emperor, in any gaps arising from pine removal.

During late winter, we engaged James Foster of Wessex Working Horses to fell and remove trees that were casting shade on the autumn crocus site at the Birdbath crossroads. Providing the timber is not too heavy and the extraction route is not long, horse logging offers several benefits compared to traditional mechanical extraction, especially on sensitive sites or over wet ground where the horses' lighter footfall causes less compaction and disturbance. However, on a site as large as Bentley, where we must harvest several thousand tonnes of timber each year to keep up with the annual growth rate, horse logging will never meet our needs at scale. Still, we shall certainly look to find more suitable work for James and his two Shires, Flynn and Dime, next year.

I reported the threat posed by the 8 toothed bark beetle *Ips typographus* to Great Britain's forestry and timber industries in last year's Nature Notes. I also predicted that any further expansion of the area designated by the Forestry Commission to prevent the spread of this beetle would likely include Bentley Wood. I was mistaken; instead of spreading westward, the area was extended to address new infestations found in East Anglia. Despite this, the threat of *Ips typographus* still looms large on our horizon. The increasing frequency and intensity of winter storms result in damage to our spruce stands that we are now obligated to tidy up, as windblown timber creates the ideal breeding habitat for the bark beetle. Given the high standing volume of spruce in Bentley Wood, much of it growing on seasonally waterlogged soils, we are thinning as much as we can under the current felling licence to reduce our exposure to any further spread of this pest. In the coming year, we intend to selectively thin spruce in Mapleway Dean Copse and Coalpits Copse which will give us the chance to plant a broad range of native broadleaves.

Looking further into the future, it seems that *Ips typographus* will provide us with the opportunity to diversify the species and structure of these spruce-dominated stands and increase the scrubby wood pasture habitat across the center of the wood that so many of our butterflies depend on.

David Lambert

**THE BENTLEY WOOD CHARITABLE TRUST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Volunteer Group Activities**

We held a Bentley Wood Bean Pole Celebration Event on Sunday 14 April, with brilliant help from Chris Loach, Dave Lawman, Geoff Ashton, Lynda Horne, Neil Hawker and Phil Smith. The draw of refreshments, and of course the bean poles and pea-sticks themselves, proved irresistible for about fifty people and we took over £300, to go towards tools, equipment, gloves and refreshments for the Volunteers.

We welcomed eight new volunteers this year, including two local youngsters, Sam and Jenna, undertaking their Duke of Edinburgh Bronze awards, and two of their parents. There are well over 30 regular, active volunteers, which is brilliant! Four volunteers received their "10 task" badges in 2024, five volunteers were awarded certificates for "25 tasks", three for "50 tasks", and one each for "75 tasks", "100 tasks" and "125 tasks". Dave Lawman is closing in on an amazing "150 task" certificate.

Despite the vagaries of the British weather, the Volunteers completed twenty conservation sessions, about 830 person hours, which included removing Lawson Cypress, cutting Birch, maintenance work in and around the Draining Field Pond, and our favourite – hazel coppicing.

The Volunteers' Hedge: back in the autumn of 2023 we planned an exciting new long-term project in the Draining Field to plant a 270-metre hedge of mixed native trees and shrubs (in five sections) and fence it for protection from deer and stock. We fenced section 1 in 2023 and then planted almost 200 shrubs and trees in February 2024 and then in October/November we fenced section 2 and planted 170 shrubs and trees. The young shrubs were supported through the summer with regular watering sessions, although quite a few of these were cancelled because there was PLENTY of rain! Instead, we had to organise many sessions to check the shrub-protection tubes for SLUGS and rehomed hundreds to the Hawksgrove woodland! "Botany volunteers" led by Pat Woodruffe and Diana Cotter, grew native wildflowers and planted them out beside section 1 of the hedge in the autumn, to its north and south. Many more native wildflowers will be planted alongside the hedge in future years.

So, congratulations and a massive thank you to all our wonderful volunteers, and thanks to the Trustees and David Lambert and Martin Parsons for supporting us all!

Sue Walker and Tony Goddard

### **Friends of Bentley Wood Chairman's report**

2024 may have been rain lashed and sodden, but it has been a tremendous year for the FOBW. Membership rose to 198 in December, finally topping 200 in the opening days of 2025 – quite a landmark!

The majority of memberships are "Family" memberships and only one member of each family appears on our records. So, having 200 Friends registered means that, overall, over 400 people are genuinely interested in the activities in the Wood. It also means that membership has risen by over 44% in recent years. This increase has enabled us to avoid having to put up our membership fees (a small saving in difficult times!) whilst allowing us to continue to deliver the FOBW events, and to improve and enhance that offering. The combination of Membermojo and Substack has been central to this, and my thanks go to Jim Orchin, Elaine Bunting and to Myra for their work in this area.

The popularity and awareness of our newsletters published on Substack has also continued to grow. This year, those articles covered: 'Woode in the Wood: 500 years of supply chain from Bentley Wood to Amesbury Abbey', 'Secrets of a Birdwatchers Archive', 'A history of the moths in Bentley Wood', 'Plans for the Wood in 2024' and 'The Felling of an Ancient Wood'. I am very grateful to Elaine and to Myra who write or adapt these, as well as to their contributors: Phil Read, Tony Goddard, John Muggleton, Margaret Baskerville and David Lambert. Do please keep those ideas coming!

**THE BENTLEY WOOD CHARITABLE TRUST  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Friends of Bentley Wood Chairman's report (continued)**

These articles were originally conceived as part of our plan, not only to make the Wood more accessible (particularly to those who cannot easily get into it due, for example, to distance, illness or infirmity – everyone can stay in touch through the medium of these articles), but also to promote a greater understanding of the activities in the Wood by young and old, enabling an enhanced respect for it. We were, therefore, very pleased that our newsletters during 2024 reached over 6,200 views. We hope this number grows yet further!

What of our equally cherished education initiative? As Alex demonstrated at the December 2024 Celebration gathering, your funds have bought much needed equipment for it (Health and Safety etc looms large in this area!). Alex has also continued to lead and enhance it. A separate article by Alex on this area is included in this edition of Nature Notes.

The Spring and Autumn Drive Thru's that we hold are, to us, special events. They are special because there is a proportion of our membership who cannot, for a variety of reasons, walk or cycle into the Wood to enjoy the blue bells in Spring or the Autumn colours in October/November. These events are designed to allow that group (as well as any other interested members!) to see and enjoy these things; and we host a special welcome at The Barn on these occasions.

It was, therefore, with great sadness that we had to cancel the Spring Drive Thru; but the Autumn event was a huge success and very heavily attended. We hope all those who came enjoyed themselves. My thanks go to all those who brought cakes and food (all eaten!) as well as to David who helped with the car parking and to Janet Burnett who gave me a very welcome and enthusiastic hand with the signage of the route: a time-consuming task made light!

The Summer Picnic at The Barn and the December Friends Celebration were also much enjoyed and very well attended. Thank you all for your RSVPs (as requested!) – these enable us to judge our catering needs so much more accurately, which is important now that food is so expensive, as well as making life so much easier for June who collates your responses and keeps this part of the show on the road – thank you June! These events do not take place by themselves, so I am very grateful to all those who contributed: Cynthia Sherlock, Chris Loach, Helen and Steve Brunt, Pompey Parry, Gordon Verity, Pat Woodruffe and all the Committee Members.

The Summer evening walk with the Bats was another great success and even more of you came than last year, which was excellent. The numbers who came in 2023 had prompted us to use some of your money in 2024 to buy some more bat detectors. Armed with these, and the home-made ones brought by some very enterprising families (well done!), we had a splendid evening watching the progress of the bats across the Millennium Pond. With darkness falling, we made our way home to the car park to find glow worms along the way – an added bonus!

My thanks also go to John Muggleton and to Tony Goodard and Sue Walker and to everyone else who helps with and enables the splendid Morning of Marvellous Moths. Equal thanks go to Ailsa who organises the Autumn Fungus Foray. Whilst neither of these events is properly an FOBW event, they are very much open to FOBW Members and they are deservedly popular. I would also like to take this opportunity to thank the Trustees for their support over the year.

Where are we going in 2025? The planning for our FOBW events in 2025 has already started. We aim to enhance the Education Initiative further, whilst keeping the overall format of events and to add to them some occasional informal walks through the Wood: watch for announcements by email from Membermojo, and on Substack newsletter if you subscribe! We also hope that it may prove possible to improve some of the facilities at The Barn.

Graham Bennett  
Chair of the Friends of Bentley Wood

A full report on the Trust's activities for the year is available to all in the form of 'Bentley Wood Nature Notes 2024' from the secretary.



**THE BENTLEY WOOD CHARITABLE TRUST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Financial Review (including reserves policy)**

The attached financial statements show the current state of the finances which the trustees consider to be sound.

During the year it has been the trustees' objective to achieve the greatest possible revenue from sustainable forestry activities such as thinning and felling and to obtain the maximum grant aid from appropriate sources to achieve the Trust's objectives. The financial management policy for the year is driven by the working cash flow budget produced by the forest manager in consultation with the trustees and the trustees' bookkeeper. This cash flow budget aims to identify income from grants and planned sustainable timber harvesting and the expenditure involved in timber production and conservation works. The trustees aim to achieve a cash flow budget that breaks even. The forest manager, working closely with the bookkeeper, manages the cash flow budget and presents quarterly budget reports, collated by the bookkeeper, to the trustees at quarterly meetings. In addition to quarterly meetings the woodland manager frequently reports and updates the trustees individually throughout the year.

In order to assure sustained and sufficient annual revenue to support the Trust's conservation activities in the long term, the Trustees have adopted a strategy of building and maintaining a strategic reserve. In 2009, the Trustees set a target for this reserve of £1M. This figure was based principally on an estimate of income required to be generated from the reserve to support annual conservation expenditure should Government grants be significantly reduced, a situation considered to be likely in the current climate. An additional element was included to provide cash-flow protection for (a) timber and firewood net income variations in future years, and (b) the possible impact on costs and revenue of epidemic tree diseases, feared to pose an increasing risk. To maintain the reserve's capacity to generate required levels of annual income as inflation reduces its value over time, the reserve target has been inflated by a corresponding amount year by year. An additional aim developed by the Trustees in recent years is to protect the integrity of the habitat in Bentley Wood by ensuring the sympathetic management of a buffer zone around the wood. This may be by cooperation with neighbouring landowners but also possibly by land acquisition. To enable the Trustees to act quickly should appropriate land become available an addition to the strategic reserve target has been made. A further increase to the strategic reserve target has been made to allow for rising costs that are affecting our operations. The Trustees have therefore increased the target from £1.2M to £1.7M. During the year our Investments decreased from £1.465M at 31st March 2024 to £1.528M at 31st March 2025 but our cash balances decreased during the year by £137K an overall decrease of £74K in our strategic reserve which now totals £1.585M.

The Trustees' policy is to continue to manage its finances so as to achieve budget surpluses when it is reasonably able to, thereby building the strategic reserve to the level required. Taking into account inflation pressures and other risk factors, the level of the reserve will continue to be reviewed from time to time.

**Plans for Future Periods**

We are now looking forward to our upcoming ten-year management plan, aiming to build on past restoration efforts as well as taking measures to increase the resilience of the beech stands that dominate the north of the wood and to accelerate our ambitions to increase the area of the wood managed as wood pasture, which will boost habitats for the rare species that make Bentley Wood such a special place. With the help of volunteers, the Trust also intends to increase managed hazel coppice, benefiting wildlife further, and to create more rain-fed wildlife ponds.

**THE BENTLEY WOOD CHARITABLE TRUST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Annual 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 & 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 2015 (FRS102);
- make judgements and 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 charity will continue in operation.

The trustees are responsible for keeping proper 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 Charities (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.

On behalf of the Board of Trustees



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**Mr A G Goddard**  
Trustee

28/11/2025

Date:.....ADFD0000-B57B-EEC7-9646-08DE2CDD6256.....

**THE BENTLEY WOOD CHARITABLE TRUST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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<b>Charity Number</b>	288749
<b>Registered Office</b>	55 Elmwood Avenue Fordingbridge Hampshire SP6 1DL
<b>Trustees</b>	Dr P Woodruffe Mr A G Goddard Mr J Spencer Mr S Brunt Mr M C Street Mr J Fisher
<b>Key management</b>	David Lambert
<b>Bankers</b>	HSBC Bank plc 27 High Street Ringwood Hants BH24 1BE
<b>Investment managers</b>	Atomos Wealth & Financial Wellbeing Solent House Cannin Street Lymington SO41 9BR
<b>Independent examiner</b>	Nick Jones FCCA Fawcetts LLP Chartered Accountants and Statutory Auditors Windover House St. Ann Street Salisbury SP1 2DR

**INDEPENDENT EXAMINERS' REPORT  
TO THE MEMBERS OF  
THE BENTLEY WOOD CHARITABLE TRUST**

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I report on the accounts of the charity for the year ended 31 March 2025.

**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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



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Nicholas Jones FCCA  
Chartered Accountants  
Fawcetts LLP  
Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

28/11/2025

Date:.....

**THE BENTLEY WOOD CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

FOR THE YEAR ENDED 31 MARCH 2025						
		Funds			2025	2024
	Note	Unrestricted	Restricted	Endowment	Total	Total
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM:						
Donations and legacies		2,032	-	-	2,032	4,678
Charitable activities	2	306,882	-	-	306,882	258,169
Investments	3	33,265	-	-	33,265	31,856
Total income and endowments		342,179	-	-	342,179	294,703
EXPENDITURE ON:						
Investments - management fees		-	-	2,022	2,022	3,475
Charitable activities	4	216,022	-	16,064	232,086	231,184
Total expenditure		216,022	-	18,086	234,108	234,659
Net gains/(losses) on investments	13	-	-	15,301	15,301	31,207
NET INCOME/(EXPENDITURE)		126,157	-	(2,785)	123,372	91,251
Transfers between funds	13	-	-	-	-	-
NET MOVEMENT IN FUNDS		126,157	-	(2,785)	123,372	91,251
RECONCILIATION OF FUNDS:						
Total funds brought forward		269,667	-	3,129,148	3,398,815	3,307,564
TOTAL FUNDS CARRIED FORWARD		395,824	-	3,126,363	3,522,187	3,398,815

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

**THE BENTLEY WOOD CHARITABLE TRUST**  
**BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	8	1,719,515	1,748,789
Investments	9	<u>1,528,620</u>	<u>1,465,342</u>
		<u>3,248,135</u>	<u>3,214,131</u>
<b>CURRENT ASSETS</b>			
Stocks		1,800	1,692
Debtors	10	240,433	5,037
Cash at bank and in hand		<u>57,804</u>	<u>194,255</u>
		300,037	200,984
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	11	<u>25,985</u>	<u>16,300</u>
<b>NET CURRENT ASSETS</b>		274,052	184,684
		<u>                    </u>	<u>                    </u>
<b>NET ASSETS</b>		<u><b>3,522,187</b></u>	<u><b>3,398,815</b></u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	13	395,824	269,667
Restricted funds	13	-	-
Endowment funds	13	3,126,363	3,129,148
		<u>                    </u>	<u>                    </u>
<b>TOTAL CHARITY FUNDS</b>	12	<u><b>3,522,187</b></u>	<u><b>3,398,815</b></u>

The financial statements were approved and authorised for issue by the Board of Trustees on  
..... and were signed on its behalf by:  
28/11/2025

  
ADFD0000-B67B-EEC7-9517-9BDE7CDD0055  
**Mr A G Goddard**  
 Trustee

The notes form part of these financial statements

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention with the exception of listed investments which are included on a market value basis, and in accordance with applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities" and the Charities Act 2011.

**1.2 INCOME**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Dividends on listed investments are recognised when the underlying security is quoted as ex-dividend.

Revenue in respect of timber and venison sales is recognised at the date of delivery to the customer.

**1.3 EXPENDITURE**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

**1.4 ALLOCATION AND APPORTIONMENT OF COSTS**

All costs are allocated between expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**1.5 FUND ACCOUNTING**

Unrestricted funds 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 used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund where allowable. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

**1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

All fixed assets are initially recorded at cost.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Land and woodlands	not depreciated
Land and woodlands - infrastructure	5% straight line basis
Buildings	10% straight line basis
Motor vehicles	25% straight line basis
Computers and equipment	25% straight line basis

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (continued)**

**1.7 INVESTMENTS**

Listed investments held in a portfolio are recognised initially at fair value which is normally the transaction price excluding transaction cost. Subsequently, they are measured at fair value with changes recognised in net gains/(losses) on investments in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

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

**1.8 STOCKS**

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

**1.9 FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Debtors are measured at their recoverable amount. 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 trade discounts due.

**1.10 TAXATION**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.



**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted £	Restricted £	Endowment £	Total 2025 £	Total 2024 £
Forestry income	61,974	-	-	61,974	75,099
Venison sales	830	-	-	830	1,190
Grants received	234,728	-	-	234,728	171,680
Rents received	9,350	-	-	9,350	10,200
	<u>306,882</u>	<u>-</u>	<u>-</u>	<u>306,882</u>	<u>258,169</u>

**3. INCOME FROM INVESTMENTS**

	Unrestricted £	Restricted £	Endowment £	Total 2025 £	Total 2024 £
Dividends from equities	33,173	-	-	33,173	31,794
Bank interest	92	-	-	92	62
	<u>33,265</u>	<u>-</u>	<u>-</u>	<u>33,265</u>	<u>31,856</u>

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted £	Restricted £	Endowment £	Total 2025 £	Total 2024 £
Wages (note 5)	70,300	-	-	70,300	59,999
Contract forestry work	54,091	-	-	54,091	33,221
Conservation work	12,278	-	-	12,278	21,029
Planting	6,197	-	-	6,197	4,178
Road maintenance	7,246	-	-	7,246	16,860
Repairs	19,482	-	-	19,482	28,860
Rental expense	1,500	-	-	1,500	14,250
Depreciation	15,632	-	16,064	31,696	33,504
(Profit)/loss on disposal of asset	-	-	-	-	551
Subscriptions & membership fees	-	-	-	-	-
Support costs	17,267	-	-	17,267	10,999
Travel expenses	-	-	-	-	-
Training	640	-	-	640	-
Miscellaneous expenses	7,810	-	-	7,810	4,016
Trustees' and volunteer expenses	982	-	-	982	1,086
Accountancy fees	2,500	-	-	2,500	2,500
Bank charges	97	-	-	97	131
	<u>216,022</u>	<u>-</u>	<u>16,064</u>	<u>232,086</u>	<u>231,184</u>

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. STAFF COSTS AND EMPLOYEE BENEFITS**

Staff costs during the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Charitable Activities:</b>		
Salaries and wages	64,401	53,991
Employers' National Insurance costs	2,312	1,124
	<u>66,713</u>	<u>55,115</u>
Pension contributions	3,587	4,884
	<u>70,300</u>	<u>59,999</u>

The above also represents the key management personnel remuneration.

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Management	<u>1</u>	<u>1</u>

There were no employees who earned in excess of £60,000 per annum or more (including taxable benefits) during the year (2024: £nil).

**6. GOVERNANCE COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trustee remuneration	630	496
Independent examiner's remuneration	2,500	2,500
	<u>3,130</u>	<u>2,996</u>

**7. TRUSTEES' REMUNERATION AND EXPENSES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trustees' expenses reimbursed (delivery costs/travel)	<u>630</u>	<u>496</u>
Number of trustees receiving expenses	<u>2</u>	<u>1</u>

With the exception of the above, none of the trustees received any remuneration in respect of their duties as trustees during the year (2024: £nil).

There were no other related party transactions during the year.

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. TANGIBLE FIXED ASSETS**

	Land & woodlands £	Buildings £	Motor vehicles £	Computers & equipment £	Total £
<b>Cost</b>					
At 1 April 2024	1,673,765	217,312	13,316	77,754	1,982,147
Additions	-	-	-	2,421	2,421
Disposals	-	-	-	-	-
At 31 March 2025	<u>1,673,765</u>	<u>217,312</u>	<u>13,316</u>	<u>80,175</u>	<u>1,984,568</u>
<b>Depreciation</b>					
At 1 April 2024	53,183	118,094	13,176	48,905	233,358
Charge for the year	3,670	20,172	35	7,818	31,695
On disposals	-	-	-	-	-
At 31 March 2025	<u>56,853</u>	<u>138,266</u>	<u>13,211</u>	<u>56,723</u>	<u>265,053</u>
<b>Net Book Value</b>					
At 31 March 2025	<u>1,616,912</u>	<u>79,046</u>	<u>105</u>	<u>23,452</u>	<u>1,719,515</u>
At 31 March 2024	<u>1,620,582</u>	<u>99,218</u>	<u>140</u>	<u>28,849</u>	<u>1,748,789</u>

**9. FIXED ASSET INVESTMENTS**

	Investment portfolio £	Investment property £	2025 £	2024 £
<b>Movement in market/fair value:</b>				
Market/fair value at 1 April	1,054,144	377,613	1,431,757	1,468,287
Acquisitions at cost	799,795	-	799,795	423,933
Disposal proceeds	(750,246)	-	(750,246)	(491,670)
Realised gains/(losses) on disposals	78,883	-	78,883	(14,961)
Unrealised gains/(losses) on revaluation	<u>(63,582)</u>	<u>-</u>	<u>(63,582)</u>	<u>46,168</u>
Market/fair value at 31 March	1,118,994	377,613	1,496,607	1,431,757
Cash held as part of portfolio	<u>32,013</u>	<u>-</u>	<u>32,013</u>	<u>33,585</u>
Total investments	<u>1,151,007</u>	<u>377,613</u>	<u>1,528,620</u>	<u>1,465,342</u>
Historical cost	<u>1,145,167</u>	<u>377,613</u>	<u>1,522,780</u>	<u>1,390,371</u>

**Analysis of investments:**

	Funds		2025	2024
	Unrestricted £	Endowment £	Total £	Total £
Listed investments: UK quoted shares	-	1,118,994	1,118,994	1,054,144
UK cash held as part of portfolio	-	32,013	32,013	33,585
UK investment property	-	377,613	377,613	377,613
	<u>-</u>	<u>1,528,620</u>	<u>1,528,620</u>	<u>1,465,342</u>

In the opinion of the trustees the market value of the investment property remains unchanged as at 31 March 2025.

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>10. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Prepayments and accrued income	240,433	5,037
VAT	-	-
	<u>240,433</u>	<u>5,037</u>

<b>11. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	20,764	10,089
Accruals and deferred income	4,325	3,752
VAT	334	1,417
Other creditors	562	1,042
	<u>25,985</u>	<u>16,300</u>

<b>12. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Fixed assets</b>	<b>Investments</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted general funds	55,247	-	274,052	329,299
Unrestricted designated funds	16,527	-	-	16,527
Restricted funds	-	-	-	-
Endowment funds	1,647,741	1,528,620	-	3,176,361
	<u>1,719,515</u>	<u>1,528,620</u>	<u>274,052</u>	<u>3,522,187</u>
<b>Net Assets at the end of the year</b>	<u>1,719,515</u>	<u>1,528,620</u>	<u>274,052</u>	<u>3,522,187</u>

Comparative balances for the year ended 31 March 2024:

	<b>Fixed assets</b>	<b>Investments</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted general funds	64,787	-	184,684	249,471
Unrestricted designated funds	20,197	-	-	20,197
Restricted funds	-	-	-	-
Endowment funds	1,663,805	1,465,342	-	3,129,147
	<u>1,748,789</u>	<u>1,465,342</u>	<u>184,684</u>	<u>3,398,815</u>
<b>Net Assets at the end of the year</b>	<u>1,748,789</u>	<u>1,465,342</u>	<u>184,684</u>	<u>3,398,815</u>

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13. FUNDS**

	Balance at 01/04/2024 £	Incoming resources £	Outgoing resources £	Gains/ (losses) £	Transfers £	Balance at 31/03/2025 £
<b>Unrestricted funds</b>						
General fund	249,470	342,179	(212,352)	-	(50,000)	329,297
Designated fund	20,197	-	(3,670)	-	-	16,527
	<u>269,667</u>	<u>342,179</u>	<u>(216,022)</u>	<u>-</u>	<u>(50,000)</u>	<u>345,824</u>
<b>Restricted funds</b>	-	-	-	-	-	-
<b>Endowment funds</b>						
Expendable endowment	3,129,148	-	(18,086)	15,301	50,000	3,176,363
<b>Total funds</b>	<u>3,398,815</u>	<u>342,179</u>	<u>(234,108)</u>	<u>15,301</u>	<u>-</u>	<u>3,522,187</u>

Comparative balances for the year ended 31 March 2024:

	Balance at 01/04/2023 £	Incoming resources £	Outgoing resources £	Gains/ (losses) £	Transfers £	Balance at 31/03/2024 £
<b>Unrestricted funds</b>						
General fund	66,215	294,703	(211,450)	-	100,002	249,470
Designated fund	23,867	-	(3,670)	-	-	20,197
	<u>90,082</u>	<u>294,703</u>	<u>(215,120)</u>	<u>-</u>	<u>100,002</u>	<u>269,667</u>
<b>Restricted funds</b>	-	-	-	-	-	-
<b>Endowment funds</b>						
Expendable endowment	3,217,482	-	(19,539)	31,207	(100,002)	3,129,148
<b>Total funds</b>	<u>3,307,564</u>	<u>294,703</u>	<u>(234,659)</u>	<u>31,207</u>	<u>-</u>	<u>3,398,815</u>

General fund: This represents funds which have been accumulated for the general purposes of the charity.

Designated fund: This has been created in respect of fixed assets which were grant funded. The annual depreciation of the assets is charged against this fund.

Restricted fund: No restricted fund was received in the year.

Endowment fund: The expendable endowment represents the capital of the Trust established by the Trust Deed dated 31 January 1984 plus further funds held in the investment portfolio. Income on the endowment investments is treated as unrestricted income.

**THE BENTLEY WOOD CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Funds</b>			<b>2024</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	4,678	-	-	4,678
Charitable activities	258,169	-	-	258,169
Investments	31,856	-	-	31,856
<b>Total income</b>	<b>294,703</b>	<b>-</b>	<b>-</b>	<b>294,703</b>
<b>EXPENDITURE ON:</b>				
Investments - management	-	-	3,475	3,475
Charitable activities	215,120	-	16,064	231,184
<b>Total expenditure</b>	<b>215,120</b>	<b>-</b>	<b>19,539</b>	<b>234,659</b>
Net gains/(losses) on investments	-	-	31,207	31,207
<b>NET INCOME/(EXPENDITURE)</b>	<b>79,583</b>	<b>-</b>	<b>11,668</b>	<b>91,251</b>
Transfers between funds	100,002	-	(100,002)	-
<b>NET MOVEMENT IN FUNDS</b>	<b>179,585</b>	<b>-</b>	<b>(88,334)</b>	<b>91,251</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward	90,082	-	3,217,482	3,307,564
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>269,667</b>	<b>-</b>	<b>3,129,148</b>	<b>3,398,815</b>

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## Document Signers

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