



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 06/04/2024 Period start date To 05/04/2025 Period end date

Charity name: The Theodore Roussel Memorial Trust

Charity registration number: 1134102

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	In accordance with the terms of the Trust, the available income to be applied for the benefit of the mentally handicapped in the county of Berkshire.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees are satisfied that these purposes remain charitable favouring those in Berkshire and the surrounding areas, and for the care of the mentally handicapped.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have complied with the duty in Section 4 of the Charity Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Make grants to multiple charities and projects in Berkshire and the surrounding areas to benefit mentally handicapped persons in accordance with the terms of the Trust.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust's assets consist entirely of a professionally managed investments portfolio. The capital is held permanently in Trust, but all income is paid to various organisations. The Trustee is satisfied with the management of the investments.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees do not have a policy on reserves.
Amount of reserves held	Para 1.22	None
Reasons for holding zero reserves	Para 1.22	This is a Trust invested in a professionally managed portfolio. Trust does not have any activities for which reserves would be required.
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Will dated 21.11.1990 and Codicil dated 15.11.2003 of the late Guy Theodore Roussel who died on 1.12.08
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointment by Will dated 21.11.1990

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Theodore Roussel Memorial Trust
Other name the charity uses	
Registered charity number	1134102
Charity's principal address	Lloyds Private Banking UK Trust Centre Ground Floor 3 City Park The Droveaway Hove BN3 7AU

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Susan Spain	
Position (eg Secretary, Chair, etc)	Senior Manager	
Date	17/12/25	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

THE THEODORE ROUSSEL MEMORIAL TRUST

On accounts for the year
ended

05/04/2025

Charity no
(if any)

1134102

Set out on pages

Attached CC16a

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2025.

Responsibilities and
basis of report

As the charity's trustees, 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records.

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.

Signed:

Date: 22/01/2026

Name:

R L H CRAWFORD BA CA CTA

Relevant professional
qualification(s) or body
(if any):

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF
SCOTLAND

Address:

JEFFREY CRAWFORD & CO
25 CASTLE TERRACE
EDINBURGH, EH1 2ER

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
THEODORE ROUSSELL MEMORIAL TRUST

No (if any)
1134102

Receipts and payments accounts

CC16a

For the period from	Period start date 06/04/2024	To	Period end date 05/04/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Income	44,339	-	-	44,339	43,237
Bank Interest	-	-	-	-	62
Banks Fee refund	-	-	-	-	1,533
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	44,339	-	-	44,339	44,832
A2 Asset and investment sales, (see table).					
Sales	-	-	821,093	821,093	60,411
	-	-	-	-	-
Sub total	-	-	821,093	821,093	60,411
Total receipts	44,339	-	821,093	865,432	105,243
A3 Payments					
Grants	-	-	-	-	71,400
Accountancy Fee	-	-	1,260	1,260	360
Bank Fee	-	-	13,571	13,571	13,649
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	14,831	14,831	85,409
A4 Asset and investment purchases, (see table)					
Purchases	-	-	825,729	825,729	2,932
	-	-	-	-	-
Sub total	-	-	825,729	825,729	2,932
Total payments	-	-	840,560	840,560	88,341
Net of receipts/(payments)	44,339	-	- 19,467	24,872	16,902
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	6,579	-	61,025	67,604	50,704
Cash funds this year end	50,918	-	41,558	92,476	67,606

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	-	-	41,558
	Income	# 50,918	-	-
		-	-	-
	Total cash funds	50,918	-	41,558
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	As per valuation		-	1,647,202
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Susan Spain

Date of approval

17/12/2025