



BERKHAMSTED CASTLE TRUST

A Charitable Incorporated Organisation
Registered Charity (England & Wales) No. 1176286

Report and financial statements for the period ended 31 December 2022

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Reference and administrative information

Charity name	Berkhamsted Castle Trust
Charity type	Charitable Incorporated Organisation (Foundation Model)
Charity number	1176286
Registered Address	Hilltop House Gravel Path Berkhamsted Hertfordshire HP4 2PJ
Operational Address	Berkhamsted Castle White Hill Berkhamsted Hertfordshire HP4 1JL
Trustees	<p>Trustees who served in the year to 31 December 2022 (“the reporting period”) were as follows:</p> <p>Adrian Barham¹ Sarah Caradec Patrick Emery (resigned 10 February 2022) Lou Garrod Susan Johnson² Peter Matthews³ Dr James Moir Professor Jonathan Morris Richard North (appointed 13 September 2022) Richard Thompson Ken Wallis⁴ Bill Willett</p> <p>With the exception of Patrick Emery, all trustees remained in post at the date of formal adoption of this report.</p>

¹ Chair of Trustees & nominee of Berkhamsted Local History & Museum Society

² Nominee of Berkhamsted Citizens Association

³ Nominee of Berkhamsted Town Council

⁴ Nominee of Berkhamsted & District Archaeology Society

Report of the Trustees for the period ended 31 December 2022

The Trustees present their report and financial statements covering the financial year to 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

This report looks at what the charity has achieved and the outcomes of its work in the reporting period. Berkhamsted Castle Trust reports the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purposes and aims

The object of Berkhamsted Castle Trust is the advancement of the education of the public by:

- (1) promoting or assisting in the promotion of improvements in the organisation and provision of information and other services and facilities for visitors by the Historic Buildings and Monuments Commission for England (also known as Historic England) and The English Heritage Trust (registered charity no: 1140351) or their successors in respect of Berkhamsted Motte and Bailey Castle, Hertfordshire (a scheduled ancient monument, List entry Number: 1010756) ("the castle") and generally in the preservation and upkeep of the castle and by fostering the use and enjoyment of the castle by the public;
- (2) conducting, financing or otherwise commissioning historical research or archaeological investigation into the castle (and people or events of historical significance connected to it) and making public the results of such research or investigation (by means of publications, exhibitions, lectures, meetings, events, discussions, guided visits or otherwise);
- (3) taking into ownership or use in order to further the above object any land or building forming part of, or formerly part of, the castle (whether by purchase, lease, receipt as a gift or otherwise).

Historical development

Local engagement with Berkhamsted Castle had for many years been co-ordinated through a Castle Liaison Group chaired by a Councillor from Berkhamsted Town Council. This Group brought together representatives from Berkhamsted Local History & Museum Society (registered charity no: 803417), Berkhamsted and District Archaeology Society, Berkhamsted Citizens Association, Berkhamsted Town Council and Dacorum Borough Council who would meet periodically with a representative from The English Heritage Trust (registered charity no: 1140351) and the Duchy of Cornwall's Land Steward for the area. In addition, for well over a decade, the Berkhamsted Local History & Museum Society had run the visitors' room adjacent to the cottage at the Castle in which sixteen panels set out the history and development of the Castle and the town.

A strategic decision was taken in 2017 to establish a new registered charity focussed solely on the Castle, as a replacement for the Castle Liaison Group, and to work towards local management of the site (including the visitors' room) in partnership with The English Heritage Trust. Each of the stakeholders on the Castle Liaison Group was given a right to nominate one Trustee to the new charity to continue to represent their interests.

Achievements and performance

The challenging circumstances of the Coronavirus pandemic continued to have an impact on the Trust's activities into 2022. In particular, visitor numbers continued to be depressed and engagement levels from volunteers (the majority of whom are retirees) reduced as several volunteers stepped down. The Trust therefore continued to focus on the provision of core service of managing the Castle site under the Local Management Agreement with English Heritage. As was the case last year, we also ensured that financial commitments did not out-strip income (or the appropriate portion of reserves, where necessary).

Notwithstanding the lasting challenges brought about by the Coronavirus pandemic, the Trust continued to make a significant contribution to many sectors of the public with an interest in the history of the Castle and its former residents. Volunteers and Trustees between them provided almost 1000 hours of volunteer service in support of our activities.

Training for stewards

The constraints of the Coronavirus pandemic meant that many of the stewards had not been on site for any significant period for quite some time. The Trustees therefore arranged for a refresher course for volunteer stewards to reacquaint themselves with the history of the site and its former occupants. Small group tours were provided for volunteers to be shown round the site and points of interest highlighted, and encouragement given for stewards to consider whether they would also be willing to train as tour guides.

Guided tours & visits

During the year we provided free guided tours to ten schools and community groups from Hertfordshire, Buckinghamshire and London, including Cubs, Scouts, Brownies and Guides groups. Schools groups ranged from nursery age to Year 10, with a particular focus at Year 7 for the syllabus topic “*Towers, Tunnels and Turrets*”. We also hosted participants in a local health walk run by the Hospice of St Francis (registered charity no. 280825).

Great Crested Newt survey

Once again, we arranged for Herts Amphibian & Reptile Group and the London, Essex & Hertfordshire Amphibian and Reptile Trust (LEHART) to conduct a survey for Great Crested Newts (GCN) in the moats at the Castle. Will Atkins of LEHART has been surveying at the Castle annually for the past 30 years, and the survey again confirmed extensive GCN presence in the moat and the sewers in the road just outside the Castle. As a result, we worked with Hertfordshire Highways to secure the installation of amphibian gully pot ladders supplied by the British Herpetological Society (registered charity no. 205666) in each of the sewers in White Hill outside the Castle.

Replacement benches

After lengthy discussions with both English Heritage and the Duchy of Cornwall, a specification for replacement benches for the bailey was agreed. These will be made from sustainable English Oak and branded with the Duchy’s coat of arms to help reinforce the interpretative message that the Castle ruins remain owned by the Duchy. Installation will take place in 2023.

Taming of the Shrew outdoor performance

Following an approach to English Heritage by Tring-based theatre company, Drama Impact, an outdoor performance of Shakespeare’s *Taming of the Shrew* was held in the bailey of the Castle, with around 250 people attending.

Wall conservation works

English Heritage continued to undertake wall consolidation works during 2022, with further surveys of their condition and monitoring being undertaken, and discussions with Historic England taking place. Several areas of the walls remain fenced off for the protection the public.

Heritage Open Days 2022

The Trust once again ran its traditional, free guided tours for the Heritage Open Days event, with our Trustees providing the usual high standard of engaging tours on six occasions. However, due to the death of Her Majesty Queen Elizabeth II, these were conducted in a very low-key way.

Listing of Cottage

Following 2021's visit from our Historic Monuments Inspector from Historic England, Dr Jess Tipper, the Castle Cottage was proposed for listing. Our Trustees assisted the assessment by the listings team at Historic England by providing a report on the history and development of the cottage and reviewing the draft recommendation for listing. The Cottage was listed by the Secretary of State in November 2022, at Grade II.

Development Plan

The Trust started preparations for commissioning a Development Plan for the Castle, to look at the facilities and services required by visitors to the Castle, improvements to the interpretation offering, and looking at the wider environment around the Castle scheduled monument site. As part of this work, an initial Expression of Interest (EOI) was submitted to the UK Shared Prosperity Fund managed by Dacorum Borough Council, for funding to explore the feasibility of establishing a park centred on the Castle comprised of part of the former mediaeval deer park. No response had been received from Dacorum Borough Council by the year end. Due to other pressures, English Heritage was also unable to provide significant input to this work stream during 2022.

Volunteers' Review Meeting

At the end of the summer season the Trust held a review session to which all the volunteers were invited. This was an opportunity for the Trustees to thank everyone for their continued support of the Trust, to explain their plans for the coming years, and to listen to the thoughts and ideas of the volunteers, so that they could be factored in to future arrangements.

Social media

Throughout the year we continued to publish information about the Castle on our social media channels (particularly Facebook and Twitter), and add new research / articles into the web site.

Administration

The Trust continues to benefit from the generous provision of IT support through the Google for Non-profits scheme, and the availability of free or discounted software through Charity Digital (registered charity no. 1133179). The Trustees are extremely grateful to both Google and Charity Digital for the continuing support offered to the Trust.

Plans for the future

Despite the continuing legacy of the Covid pandemic, the Trust has continued to make a significant contribution to many sectors of the public with an interest in the history of the Castle and its former residents. The dedication of our volunteers has continued to make a significant difference to the public's use and enjoyment of the Castle site.

The Trust's focus for 2023 will continue to be to provide the core services committed to under the Local Management Agreement with English Heritage and to ensure that financial commitments do not out-strip income (or the appropriate portion of reserves, where necessary). But we will also continue to work with English Heritage to set in train the planning necessary to commission a Development Plan to sit alongside the Conservation and Management Plan already drawn up.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities is focussed on providing education to the general public about the history of the Castle and its former inhabitants and this is achieved principally by providing on-site access to a visitors' room and guided tours around the Castle through which education is provided to visitors from the local area, nationally and internationally.

Structure, governance and management

Berkhamsted Castle Trust adopted its constitution on 13 December 2017 using the Charity Commission's Charitable Incorporated Organisation Foundation Model documentation and was formally incorporated and registered by the Charity Commission on 14 December 2017. The Berkhamsted Local History & Museum Society, Berkhamsted and District Archaeology Society, Berkhamsted Citizens Association, Berkhamsted Town Council and Dacorum Borough Council, as local stakeholders of the original Castle Liaison Group, were all given a right to nominate one trustee each to represent their interest in the Castle. The Trust may have a maximum of 15 trustees, inclusive of the 5 nominee trustees.

During the period of this report Patrick Emery, who acted as Treasurer for the Trust, reached the end of his period of appointment and, not feeling able to serve for a further period, resigned as a Trustee. Richard North was appointed as a Trustee and agreed to take on responsibility as Treasurer, meaning the total number of Trustees having dipped briefly to ten during 2022, returned to eleven by the year end. There are no current plans to extend this number, although this is kept under review to ensure that the Trust's educational capability, financial management, and heritage activities are overseen by suitably capable individuals.

Financial review

The results for the review period were once again in line with the Trustees' expectations given the lasting effects of the Coronavirus pandemic. The continued local nature of the Trust's activities meant that donations remained limited. The Trust continued to have relatively few outgoings during the period, and again managed to postpone reduced some regular maintenance work to reduce costs. As a result, there were limited outgoings during 2022.

Reserves policy and going concern

The Trustees have continued to maintain the Trust's assets in a liquid balance of funds in the bank as it seeks to recover from the pandemic. No illiquid or longer-term investments have been made pending a more detailed planning of the Trust's future strategy and funding requirements.

All the funds of the Trust are unrestricted. The trustees have identified no significant short or medium term financial risks to the charity's continued operations save the general economic climate of the country in the wake of the Coronavirus pandemic, and therefore the accounts have been prepared on the going concern basis.

Risk

The major risks to which the Charity is exposed have been identified by the Trustees and are monitored and reviewed regularly. A risk register will in due course be prepared and maintained. The Trustees minimise investment risk through maintenance of liquid assets at a reputable High Street bank; finance risk by the preparation and monitoring of budgets; strategic risk by the maintenance of good practice; and operational risk and regulation compliance risk through the regular review of activities and (where appropriate) the use of professional advisers.

Statement of Trustees' responsibilities

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner

David Sayers kindly agreed to undertake an independent examination of the Trust's accounts for the period and his report is reproduced in the following pages.

This report was approved by the Trustees on 29th August 2023 and signed by:



Adrian Barham
Chair of Trustees

Independent Examiner's report to the Trustees



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

BERKHAMSTED CASTLE TRUST

On accounts for the
year ended

31 DECEMBER 2022

Charity no
(if any)

1176286

Set out on pages

11 to 13

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

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; or
- the accounts did 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.

Signed:

Date:

17/08/2023

Name:

David Sayers

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

Chartered Tax Adviser

Address:

73 Bridgewater Road

Berkhamsted

HP4 1JB

Statement of financial activities

Statement of financial activities for the period to 31 December 2022

	Current Year		Previous Year	
	GBP	GBP	GBP	GBP
Incidental Trading				
Sales	0.00		950.70	
Cost of Sales	<u>0.00</u>		<u>-567.09</u>	
		0.00		383.61
Incoming Resources				
<u>Service Agreement</u>				
Management Fee English Heritage	<u>3,500.00</u>		<u>3,500.00</u>	
		3,500.00		3,500.00
<u>Voluntary Income</u>				
Donations via Standing Order	150.00		150.00	
Payroll Donations	1,200.00		1,200.00	
Online donations	656.72		1,123.43	
Gifts in Kind	0.00		136.23	
Cash donations	<u>216.00</u>		<u>619.68</u>	
		2,222.72		3,229.34
Resources Expended				
<u>Costs of Generating Voluntary Income</u>				
Charges deducted from donations	<u>-81.33</u>		<u>-68.10</u>	
		-81.33		-68.10
<u>Other resources expended</u>				
Depreciation of BCT website Fixed Asset	0.00		-625.00	
Visitor centre costs	-408.80		-489.40	
Event costs	0.00		-940.00	
Site maintenance costs	<u>0.00</u>		<u>-2,637.63</u>	
		-408.80		-4,692.03
Surplus for year to end Dec 2022		<u>5,232.59</u>		<u>2,352.82</u>
Reserves Brought Forward		<u>54,934.53</u>		<u>52,581.71</u>
		<u>60,167.12</u>		<u>54,934.53</u>

Balance Sheet

Balance Sheet as at 31 December 2022

	Current Year		Previous Year	
	GBP	GBP	GBP	GBP
<u>Fixed Assets</u>				
Land donated to Trust	25,000.00		25,000.00	
BCT Website (after depreciation)	<u>0.00</u>		<u>0.00</u>	
		25,000.00		25,000.00
<u>Current Assets</u>				
Barclays Bank account	34,195.36		29,945.62	
Debtor English Heritage	875.00		875.00	
Gift Aid not yet claimed HMRC	340.02		310.02	
Accrued Income (DONR)	21.42		40.00	
Prepaid insurance	<u>68.13</u>		<u>68.13</u>	
		35,499.93		31,238.77
<u>Creditors</u>				
Accrued cost	<u>-332.81</u>		<u>-1,304.24</u>	
		-332.81		-1,304.24
		<u>60,167.12</u>		<u>54,934.53</u>

The statement of financial activities and balance sheet were approved by the Trustees on 29th August 2023 and signed by:



Adrian Barham
Chair of Trustees

Notes to the financial statements

1. Only assets over the value of £1,000 have been capitalised.
2. 3 acres (1.2 hectares) of land. For Land Registry purposes the land was declared as being received as a gift for no consideration, but with a notional property value of £25k. This was based on an agricultural property price of around £8k per acre, but noting that the land forms part of the Scheduled Ancient Monument and is therefore subject to significant use restrictions.
3. The value of the Land Assets has not been depreciated. Other assets have been depreciated over a 4 year period.
4. Under an agreement with Berkhamsted Local History & Museum Society (registered charity no. 803417), sales of items inherited by the Trust from the Society are to be accounted for to the Society until such time as stock is exhausted or until the interpretation of the Castle is updated by the Trust.
5. Accruals represent an allowance for invoices anticipated but which had not been received at year end (relating chiefly to production of calendars for incidental sale).