



BERKHAMSTED CASTLE TRUST

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

Report and Accounts for the period ended 31 December 2023

Contents

Reference and administrative information	I
Trustees' annual report	2
Independent Examiner's report	9
Receipts and Payments Account	11
Statement of Assets and Liabilities	12
Notes to the Accounts	13

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 2023 (“the reporting period”) were as follows:</p> <p>Adrian Barham¹ Sarah Caradec Lou Garrod Susan Johnson² Peter Matthews³ Dr James Moir Professor Jonathan Morris Richard North Richard Thompson Ken Wallis⁴ Bill Willett</p> <p>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 2023

The Trustees present their report and accounts covering the financial year to 31 December 2023.

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

During 2023 the Trust has continued to focus on the provision of the core service of managing the Castle site under the Local Management Agreement with English Heritage. We also continued to ensure that financial commitments did not out-strip income (or the appropriate portion of reserves, where necessary), whilst working towards securing of grants to help us undertake specific projects.

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 over 1100 hours of volunteer service in support of our activities (which has a value, at National Lottery Heritage Fund rates, of £10 an hour for unskilled work, £20 an hour for skilled tour guide / interpretation assistance work and £50 an hour for professional input (legal, accountancy, heritage specialist, etc.)).

Training for stewards

The year once again started with an initial briefing and training meeting with the stewards to help reacquaint themselves with the history of the site and its former occupants. Following that, some small group tours were provided for newer volunteers to be shown round the site and points of interest highlighted. Encouragement was again given for stewards to consider whether they would also be willing to train as tour guides.

Guided tours & visits

During the year we provided over a dozen free guided tours to schools and community groups from Hertfordshire, Buckinghamshire and London, including Cubs, Scouts, Brownies and Guides groups. Schools groups again ranged from nursery age to Year 10, with a particular focus at Key Stage 2 on the Norman Conquest and Castles.

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. Concern, however, was expressed about the excessive amount of vegetation growth in the moats, and the need for a comprehensive plan for regular vegetation clearance / maintenance of water quality. These concerns were passed on to English Heritage for consideration by their Landscapes Manager.

Replacement benches

During 2022 we agreed a specification for replacement benches for the bailey with both English Heritage and the Duchy of Cornwall (for benches 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). These were delivered in late 2023 but, due to ongoing concerns with conservation of the Castle's curtain wall, await installation.

Macbeth outdoor performance

Following on from last year's successful performances of *Taming of the Shrew*, Tring-based theatre company, Drama Impact, two outdoor performances of Shakespeare's *Macbeth* were held in the bailey of the Castle, with around 250 people attending each performance.

Wall conservation works

English Heritage continued to evaluate wall consolidation works during 2023, 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. The Trust continued to express concern to English Heritage at the ongoing delay in addressing these issues in a timely and satisfactory manner.

Heritage Open Days 2023

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. Once again, the feedback received from those attending was extremely complimentary.

Development Plan

The major focus of the Trust's year, and a significant proportion of Trustee and volunteer time was taken up with 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. An initial Project Enquiry was submitted to the National Lottery Heritage Fund, and important feedback on the proposed application, which was generally supportive of a bid, received. Due to other pressures, English Heritage continued to be unable to provide significant input to this work stream until late into the autumn, at which point it raised concerns that further preparatory work should be undertaken before any bid submitted, and that any Development Plan needed to align with English Heritage's vision for the Castle site (which is, as yet, undefined). Accordingly, no lottery bid was submitted

UK Shared Prosperity Fund – park feasibility study

The Trust submitted an initial Expression of Interest (EOI) to the UK Shared Prosperity Fund managed by Dacorum Borough Council in 2022 for funding to explore the feasibility of establishing a park centred on the Castle comprised of part of the former mediaeval deer park. We heard during 2023 that we had been successful, although only awarded around a third of the amount we had bid for (being awarded £26,600). With the delay to the Development Plan work, the Trust therefore decided to prioritise progress on this feasibility study. A project brief was drawn up, and procurement exercise held in the last quarter of the year. Land Use Consultants (LUC) were appointed to undertake the work during early 2024, with the grant to be paid to the Trust by Dacorum Borough Council as the work is actually carried out (i.e. in the 2024 financial year).

The Marchus Trust

With the assistance of local architect, Hugo Hardy, the Trust was successful in securing a £5000 grant from The Marchus Trust towards a RIBA stage 1 architecture feasibility study with images for improved visitor facilities at the Castle. The Trustees have combined this work with the park feasibility study work referred to above, to deliver a unified solution to visitor welcome at the Castle and wider park area.

Volunteers' Review Meeting

At the end of the summer season the Trust again 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 / X), 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

The Trust continues 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 main priority for 2024 will be the delivery of the feasibility study exploring establishing a park centred on the Castle comprised of part of the former mediaeval deer park. This will help to secure the educational base of the Trust's activities, with renewed information about the history and purpose of the original park and consideration of how best to impart that information to the wider public on site at the Castle, in the wider landscape and through online and other means.

In addition 2024 marks the end of the initial 5-year Local Management Agreement with English Heritage (April 2019 to April 2024). We will continue to discuss with English Heritage a renewal of the agreement, particularly seeking to ensure that the planning necessary to commission a Development Plan to sit alongside the Conservation and Management Plan already drawn up is properly factored in to that agreement. At the same time, the Trust will continue to ensure that financial commitments do not out-strip income (or the appropriate portion of reserves, where necessary) as we continue to manage the Castle visitor experience on behalf of English Heritage.

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. There are no current plans to extend the number of Trustees currently in post, 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.

During 2023 the Trust put in place a number of policies to assist in the delivery of its operations, covering Complaints, Data Protection, Equal Opportunities, Equality & Diversity, Health & Safety and Safeguarding.

Financial review

The results for the review period were once again in line with the Trustees' expectations. The continued local nature of the Trust's activities meant that donations remained limited. The Trust submitted its first Gift Aid claim to HMRC during the year relating to eligible donations. As mentioned above, the Trust was in receipt of a £5,000 grant from the Marchus Trust.

The Trust continued to have relatively few outgoings during the period, with the major items of expenditure relating to the production of a Tree Risk Assessment Report and the renewal of the annual Trustee Insurance policy.

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, 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. 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 14 October 2024 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 2023

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 31/12/2023.

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:

4/10/24

Name:

David Sayers

Relevant professional qualification(s) or body (if any):	Chartered Tax Advisor
Address:	73 Bridgewater Road
	Berkhamsted
	HP4 1JB

Receipts and Payments Account and Statement of Assets and Liabilities for the Year Ended 31st December 2023

2023 RECEIPTS and PAYMENTS ACCOUNT

	2023			2022
	General Fund £	Restricted Funds £	Total Funds £	Total Funds £
RECEIPTS				
English Heritage	3,500		3,500	3,500
On-line Donations	392		392	632
Cash Donations	211		211	30
Regular Donations	120		120	120
Gift Aid on Regular & Cash Donations	291		291	0
Payroll Giving	1,152		1,152	1,152
Amazon Smile	19		19	11
Other Income	270		270	186
Grants Received	5,000		5,000	0
Total Receipts	10,955	0	10,955	5,631
PAYMENTS				
Insurance	409		409	409
Merchandise	0		0	973
Site Maintenance	588		588	0
Other Costs	72		72	0
Total Payments	1,069	0	1,069	1,382
Increase (Decrease) in Funds	9,886	0	9,886	4,249
Cash Funds Start of Year	34,195	0	34,195	29,946
Funds at end of year	44,081	0	44,081	34,195

STATEMENT OF ASSETS and LIABILITIES at 31 DECEMBER 2023

ASSETS	2023	2022
Cash	£	£
Barclays Bank	44,081	34,195
Total Cash	44,081	34,195
Accounts Receivable	875	875
Land Donated by MKG Medical Ltd	25,000	25,000
Total Assets	69,956	60,070
LIABILITIES		
Accounts Payable	0	0

The Receipts and Payments Account and Statement of Assets and Liabilities for the Year Ended 31 December 2023 were approved by the Trustees on 14 October 2024 and signed by:



Adrian Barham
Chair of Trustees

Notes to the Accounts

1. As agreed with the Trust's Financial Examiner, the accounts for 2023 were prepared on a Receipts and Payments basis as defined by the Charity Commission. Previously the accounts were prepared on an Accruals basis.
2. Only assets over the value of £1,000 have been capitalised.
3. 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.