

Charity registration number 1176776 (England and Wales)

GLOUCESTER HISTORY TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GLOUCESTER HISTORY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Richard Graham CMG John Lovell Phillip Moss Gareth Swain Vernon Harwood Andrew Pitt
Charity number (England and Wales)	1176776
Principal address	c/o Gloucestershire Heritage Hub Clarence Row Alvin Street Gloucester GL1 3DW
Independent examiner	Nicholas Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

GLOUCESTER HISTORY TRUST

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GLOUCESTER HISTORY TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Trust's objects are to advance:

- history, heritage and culture for the public benefit by organising events, festivals and workshops in and around Gloucester with a focus on the development of the Gloucester History Festival; and
- education for the public benefit in Gloucester and the surrounding areas including, but without limitation, by providing lectures and talks, staging exhibitions and events.

The vision of the Trust is to develop the Gloucester History Festival as the flagship city Festival, and to be of national and international relevance and with recognition for the quality, inclusiveness and originality of the Festival's heritage engagement programme.

The Trustees aim to combine the high-profile Blackfriars Talks of the Festival with the Spring Weekend and Kings Talks giving residents from all backgrounds the opportunity to explore and celebrate the heritage that is important to them.

The size and range of Heritage Open Day events also enables the Gloucester History Festival to provide an urban offer which sets it apart from other festivals and history weekends.

The Trustees believe that a well organised and supported Festival will build local pride, improve social cohesion and help economic regeneration while involving active citizens from all quarters including young people.

In broad terms the Festival will contribute to;

- opportunities to shape and sustain Gloucester's distinctive cultural identity
- creating economic benefit through development of tourism and new audiences
- creating an environment where young and old work together
- supporting the development of local artists, writers, performers, historians
- inspiring opportunities for residents and visitors of all ages to learn about history and heritage

The work of the Trust fits with Gloucester's cultural strategy and we aim to be a core part of that. The National Heritage Lottery Fund has invested significant sums both in the city and the history festival. Historic England has invested in Gloucester's Cathedral Quarter and English Heritage owns both Blackfriars and Greyfriars. The History Festival is an effective way to realise additional benefit from that investment and provide a lasting legacy.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

The Gloucester History Trust continued to attract great speakers, happy customers and critical acclaim during the financial year 2024-5.

We increased the relevance of talks to the school and university history and contemporary studies agenda by talks on eg The Peaky Blinders, the history of magic and goth music and a conversation about contemporary legal and social issues with the immediate past Lord Chancellor.

Our charitable aims - local pride

Pride in Gloucester was boosted in 2024 and 2025 partly by hosting high profile figures from former PM Theresa May to tv presenter Chris Packham, but also by locally focused events put together by our creative curator Sarah Smyth.

GLoucester History Trust

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Highlights in 2024 and 2025 have included eg the restoration of 26 Westgate, encompassing 'the best Tudor facade of its kind in the country' (English Heritage), a popular debate and vote on the Best Building in Gloucester, and exciting talks on some of the stories of the River Severn and the Sharpness-Gloucester canal.

Our charitable aims - access for pupils and students

The numbers of free tickets used by schools rose considerably, and an entirely free discussion at a special new event led by Prof Janina Ramirez at King's School attracted c175 history students from several other local schools.

Physical and streamed options

During this year we increased ticket sales by 12% but our venue costs were up 50% - partly because we introduced a new high quality digital streaming service to grow audiences among those physically unable to come. Both domestic and international interest was considerable, with some 8,000 digital tickets sold in 2024-5.

Financial review

Our two events - three day Spring Weekend and a ten day Gloucester History Festival in September - both sold well. But expenditure outgrew our revenue and so our reserves dipped in 2024-5 to £40,000, about as low as we would want with a half million pounds of activity.

One of our colleagues was especially generous in this year, and all trustees are focused in 2025-2026 on growing the list of donors, patrons and sponsors.

A significant new foundation has committed in 2025 to a new three year programme with us, and recent sponsors Noble Caledonia and Richmond Village were present and very welcome at the Festival.

Reserves Policy

The Trustee policy is to build a reserves balance equivalent to one years' operating costs which amount to £50,000. This provides the financial security necessary to allow for the variability in cashflow caused by the Trusts operational activities.

Structure, governance and management

The Trust was formed as a Charitable Incorporated Organisation ("CIO") on 22 January 2018 and took over the running of the Gloucester History Festival from that date.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Richard Graham CMG

John Lovell

Phillip Moss

Gareth Swain

Carole Francis-McGann

(Resigned 31 March 2025)

Vernon Harwood

Andrew Pitt

The Trust is looking to add two new trustees in the first quarter of 2026 to increase capacity and widen the skill sets of the board as we embrace technology and expand engagement with schools.

Prospective Trustees with relevant experience are interviewed by a sub set of the existing Trustees. Appointments are made and ratified at Trustees' meetings.

The Trustees manage the affairs of the CIO with the following duties in mind;

- To exercise powers and to perform functions in their capacity as a Trustee of the CIO in the way the Trustee decides in good faith would be most likely to further the purpose's of the CIO: and
- To exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regards in particular to:
 - any special knowledge or experience that the Trustee has or holds themselves out as having; and
 - if the Trustee acts as a charity trustee of the CIO in the course of a business or profession, provide any special knowledge or experience that is reasonable to expect of a person acting in the course of that kind of business or profession.

GLOUCESTER HISTORY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are also mindful of the Good Governance Code for Small Charities and the Charity Commission guidance on public benefit.

Trustees are sought from a range of backgrounds to provide breadth of experience and knowledge.

Decisions are taken by consensus and formal approval at the regular Trustees' meetings. Trustees meet between 8 and 12 times a year. The meetings are minuted and ratified at the next meeting.

A Chair of Trustees has been appointed and the Chair runs the meetings. In his absence the Vice Chair of Trustees runs the meetings.

Carole Francis-McGann regrettably retired from the board after a period of ill health. We are grateful for her good work over several years and wish her a safe recovery.

After 15 years of creating, organising and being responsible for the Gloucester History Festival, it is also time for me to pass on the baton.

So I am delighted that our Co Chair Andrew Pitt will become our new Chair shortly. Andrew is an Old Cryptian who taught history at Oxford and then had a successful career in the City and I know he will do a wonderful job.

Volunteers

Meanwhile our team at the Festival and Spring Weekend is greatly enhanced by the increased team of volunteers - now 40 strong - assembled and managed by Festival Manager Vicki Hopson. Thank you all.

Looking Ahead

The future for a History Festival should be bright: book sales, subject interest and a general recognition of the value of hearing first hand experience are all up considerably - and there are several new local history or literature festivals.

However venue costs have gone up continuously and there is more competition for people's time.

Help for Cirencester History Festival

We are proud to have helped Cirencester History Festival get off the ground in 2024, and continue to source speakers for the Winstone Trust Talk.

2025-2026

It is exciting to have use of the Scriptorium Buttery again during the Autumn Festival - this will expand the number of free performances, especially by eg Uni of Glos students and other local groups, that we can put on in Blackfriars.

During this year we will:

Make full use of Blackfriars to pursue strategic partnerships with a small group of businesses

Recruit at least two new trustees.

Continue to enhance our commitments to and partnerships with schools, further education colleges and our universities.

The Trustees' report was approved by the Board of Trustees, to whom I am grateful for all their hard work for this good cause.

Richard Graham CMG

Chair

17 December 2025

GLOUCESTER HISTORY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTER HISTORY TRUST

I report to the Trustees on my examination of the financial statements of Gloucester History Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Nicholas Bishop FCCA ACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG
17 December 2025

GLOUCESTER HISTORY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Donations and legacies	3	63,108	69,398
Charitable activities	4	154,800	138,219
Total income		217,908	207,617
<u>Expenditure on:</u>			
Raising funds	5	6,300	7,189
Charitable activities	6	210,276	208,266
Other	10	1,500	1,800
Total expenditure		218,076	217,255
Net expenditure for the year/ Net movement in funds		(168)	(9,638)
Fund balances at 1 April 2024		48,098	57,736
Fund balances at 31 March 2025		47,930	48,098

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

There were no restricted fund movements this year. The balance remains at nil.

GLOUCESTER HISTORY TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		-		195
Current assets					
Debtors	13	19,989		1,498	
Cash at bank and in hand		58,682		87,646	
		<u>78,671</u>		<u>89,144</u>	
Creditors: amounts falling due within one year	14	<u>(30,741)</u>		<u>(41,241)</u>	
Net current assets			47,930		47,903
Total assets less current liabilities			<u>47,930</u>		<u>48,098</u>
The funds of the Trust					
Unrestricted funds	15		47,930		48,098
			<u>47,930</u>		<u>48,098</u>

The financial statements were approved by the Trustees on 17 December 2025

Richard Graham CMG
Chair

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Gloucester History Trust is controlled by, its governing document, Constitution of the Gloucester History Trust dated 14 December 2017, and was formed as a Charitable Incorporated Organisation ("CIO") on 22 January 2018 and took over the running of the Gloucester History Festival from that date.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Trust's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	50% straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	52,688	51,668
Grants	-	5,000
Patrons programme and sponsorship	10,420	12,730
	<u>63,108</u>	<u>69,398</u>

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Charitable activities		
Ticket sales	153,633	137,480
Other income	1,167	739
	<u>154,800</u>	<u>138,219</u>

5 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising and publicity		
Support costs	6,300	7,189
	<u>6,300</u>	<u>7,189</u>

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Direct costs	Support costs	Total	Direct costs	Support costs	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Depreciation and impairment	195	-	195	195	-	195
Marketing and promotion	65,847	-	65,847	72,070	-	72,070
Event costs	69,913	-	69,913	67,065	-	67,065
Venue costs	67,650	-	67,650	50,044	-	50,044
Sundry expenses	-	6,671	6,671	-	2,542	2,542
Irrecoverable vat	-	-	-	-	16,350	16,350
	<u>203,605</u>	<u>6,671</u>	<u>210,276</u>	<u>189,374</u>	<u>18,892</u>	<u>208,266</u>
Analysis by fund						
Unrestricted funds	<u>203,605</u>	<u>6,671</u>	<u>210,276</u>	<u>189,374</u>	<u>18,892</u>	<u>208,266</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,500	1,800
Depreciation of owned tangible fixed assets	<u>195</u>	<u>195</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Other

	Unrestricted funds	Unrestricted funds
	2025	2024
Accountancy & independent examination	1,500	1,800
	<u>1,500</u>	<u>1,800</u>

The Independent Examiner's remuneration amounted to £1,500 (2024: £1,800).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	390
At 31 March 2025	<u>390</u>
Depreciation and impairment	
At 1 April 2024	195
Depreciation charged in the year	195
At 31 March 2025	<u>390</u>
Carrying amount	
At 31 March 2024	<u>195</u>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	68	-
Other debtors	18,421	1,498
Prepayments and accrued income	1,500	-
	<u>19,989</u>	<u>1,498</u>

GLOUCESTER HISTORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,245	6,498
Trade creditors	120	-
Accruals and deferred income	25,376	34,743
	<u>30,741</u>	<u>41,241</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>48,098</u>	<u>217,908</u>	<u>(218,076)</u>	<u>47,930</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>57,736</u>	<u>207,617</u>	<u>(217,255)</u>	<u>48,098</u>

16 Related party transactions

Trustee Gareth Swain is Managing Director of The History Press. Sponsorship monies were received from The History Press during the period in respect of The Gloucester History Festival amounting to £1,000 (2024: £nil). There was no amount outstanding at the year end.

During the year under review Trustee Andrew Pitt donated an amount of £40,000 (2024: £40,000) to the charity.