



BERKHAMSTED LOCAL HISTORY AND MUSEUM SOCIETY

A Charitable Incorporated Organisation

Registered Charity No. 1210846

www.berkhamsted-history.org.uk

Founded 1950 as Berkhamsted & District Local History Society

Trustee Report and Accounts for the year ended 31st December 2025

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Reference and Administrative Information

Charity Name: Berkhamsted Local History and Museum Society

Charity Type: Charitable Incorporated Organisation

Charity Number: 1210846

Registered Address: 8 Pages Croft,
Berkhamsted,
Hertfordshire
HP4 1BX

Trustees: Trustees who served in the year to 31st December 2025 ('the reporting period') were as follows:

Mary Casserley	Chairman
Bill Willett	Vice Chairman
Janice Boakes	Archivist and Secretary
Robin Gee	Membership Secretary
Sandra Jenkins	Programme Secretary
Richard North	Hon Treasurer
Adrian Barham	Committee Member
Alan Cummins	Committee Member
Norman Groves	Committee Member
James Moir	Committee Member
Peter Morgan	Committee Member

All trustees remained in post at the date of the formal adoption of this report.

Society Links with other bodies: Association of Independent Museums
Berkhamsted Castle Trust
Berkhamsted Heritage Hub
British Association For Local History
Dacorum Heritage
Friends of St Peters
Hertfordshire Association for Local History

Report of the Trustees for the period ended 31 December 2025

The Trustees present their report and financial statements for the year ended 31 December 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 - 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).

Objectives and Activities

The object of the Berkhamsted Local History & Museum Society, a Charitable Incorporated Organisation (CIO) is to advance the education of the public, in particular within the area of the civil parishes of Berkhamsted (inclusive of that part of the Ashridge estate extending into the civil parish of Little Gaddesden), Northchurch (inclusive of that part of Cow Roast extending into the civil parish of Wigginton) and Nettleden with Potten End in the Borough of Dacorum in Hertfordshire, by:

- (1) a study of local history and archaeology;
- (2) acquiring, housing, conserving, restoring, repairing and exhibiting objects and collections of an historical and / or educational nature;
- (3) establishing, acquiring, managing and maintaining museums, galleries, archives, libraries and other places where education and educational research and enquiry and the exchange and dissemination of views and information may occur.

The Society's collection of archives and artefacts is deposited in the Dacorum Heritage Museum Store in Berkhamsted and in the Adelaide Tower at Ashridge House. The collection is available for research purposes by prior arrangement with the Archivist. Talks are given to other societies and organisations and in local schools on topics of local history. Members receive free entry to the Society's seven heritage talks a year, a copy of the Society's annual journal, *The Chronicle*, and regular newsletters. The Society also organises the annual Heritage Open Day events held in Berkhamsted during September.

Public Benefit

When reviewing the Society's aims and objectives and in planning future activities the Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, and the duties set out in Section 17(5) of the Charities Act 2011, including the guidance "Public Benefit: Running a Charity (PB2)." Examples of the Society meeting the public benefit expectation include the running of the annual Heritage Open Days events in Berkhamsted, holding seven talks per year on local history subjects which are open to all, and responding to local history enquiries from the general public.

Achievements & Performance

In November 2024, the Charity Commission approved the Society's transition from an unincorporated organisation (Charity Number 803417) to a Charitable Incorporated Organisation (CIO) (Charity Number 1210846), giving it a stronger legal framework and allowing it to hold assets in its own name. At the end of January 2025, all assets, including bank balances and the collections at the Dacorum Heritage Store and Ashridge House were transferred to the new CIO. The old charity has since been removed from the Charity Commission's register.

This year's September Heritage Open Days, themed around 'Architecture', attracted much interest. Twelve different tours were scheduled, with some events being offered more than once. Alongside the usual Berkhamsted School and Amersfort tours, events featured visits to Berkhamsted Baptist Church, an exploration of Northchurch's lost pubs, and a walk highlighting architect Charles Rew's buildings in the town. All activities proved extremely popular, with most sessions selling out well before the week-long festival began. We are very grateful to St Peters Church for allowing us to show our 'Lost Buildings of Berkhamsted' display.

Volume Twenty-two of *The Chronicle* was released in March, and members continue to appreciate this journal featuring new local research. During the year Jenny Sherwood and Linda Rollitt stepped down from their positions as joint editors. Janice Boakes and Peter Morgan will now work together as co-editors for future issues. The Trustees would like to formally thank Jenny and Linda for their dedicated service as Editor over the years.

The first three talks of 2025 took place in Berkhamsted Town Hall. However, to address the ongoing sound issues in the Wellcome Great Hall, the Trustees decided to hire a professional sound engineer for these events. Beginning in September, our 2025/26 talks moved to a new, larger venue, the Berkhamsted Civic Centre, where the Society is able to utilise The Society of Arts (Tring Park)'s sound equipment, which is operated by a sound engineer. The average attendance at each of the talks during the year was 91.

The inaugural session at the Civic Centre marked the 75th anniversary of the Society's founding in 1950. The event, which was preceded by a short celebratory reception, included various members sharing their recollections of the town since 1950 and was well attended by Society members, with additional guests such as the Mayor of Berkhamsted also in attendance.

In early 2024, the Society was contacted by Berkhamsted Cricket Club asking for assistance with preparations for its 150th Anniversary in 2025. Throughout the subsequent months, the Society offered expertise in scanning and archiving the club's historical records, as well as supplying cricket-related materials from its own archive. This collaborative effort culminated in a presentation to the Society members detailing the cricket club's history in January and in June the Society had an exhibition stand at the Club's anniversary celebration held at their ground.

The Society continues to give ad hoc talks on local history to local groups, schools, and care and residential homes in Berkhamsted and Northchurch.

At the start of the year the agreement between the Society and Ashridge House regarding the use of the first floor of the Adelaide Tower was renewed for a further two-year period. The Trustees wish to express their sincere appreciation to the management of Ashridge House for their ongoing support. The Society's collection of documents, images and artefacts held at Ashridge House continues to grow with weekly sessions continuing to review, scan and catalogue the various items. Among the items scanned were a number of historical records held by St Mary's Church, Northchurch, Minute books from Northchurch Womens Institute, WW1 Inns of Court Regiment images (under agreement from the Inns of Court Museum), and parish magazines of both St Peter's Church and Sunnyside Church. A number of artifacts were also donated to the Society including a number of Locke and Smith beer flagons and a scrapbook owned by the Lady Marian Alford (1817–1888) who was mother of Earl Brownlow of Ashridge House as well as being a local artist, art patron and author.

During the year a new three-year loan agreement was also signed to continue the use of the Dacorum Heritage Trust facilities in Berkhamsted.

The Society currently has some 233 members, an increase of 10 on 2024.

The Society continues to provide many of the volunteers at Berkhamsted Castle and three of our Committee Members are Trustees of Berkhamsted Castle Trust. Members of the Society are also well integrated with allied bodies in the town associated with heritage aspects.

It was with deep sadness that earlier in the year we heard of the deaths of our former President, Jimmie Honour. Jimmie had been a member of the Society for many years.

Structure, Governance and Management

The Berkhamsted Local History and Museum Society was originally founded 1950 as Berkhamsted & District Local History Society, adopting its current name and organisational structure in 2001 on merger with the Berkhamsted Museum Trust. The Society's objects were updated in 2024 prior to the application to the Charity Commission to form a Charitable Incorporated Organisation (CIO) to take over from the Society. The CIO was registered with the Charity Commission on 7th November 2024 and received the assets of the former charity on 30th January 2025. During the year the Society continued to be run by same Committee that had been appointed by the members of the Society. At the forthcoming first Annual General Meeting of the CIO all the existing Trustees will retire from office and be subject to election by the members of the Society. At subsequent Annual General Meetings one third of the Trustees will stand down and where appropriate seek re-election.

Financial Review

In August 2024, we learned that the Society was named as a beneficiary in the Will of the late Peter Jeffrey Grimer, a former member and longtime Chairman of Berkhamsted Arts Trust. Mr Grimer left a generous legacy to the Society: a lump sum of £20,000 and two late Victorian semi-detached houses in Berkhamsted, both rented out at the time we acquired them. We received the lump sum in 2024, but the two properties were not officially transferred into the Society's name until July 2025. The net rental income from these properties, accrued from the date of Mr. Grimer's passing to the end of the 2024/25 tax year, was due to the Society. As it had not been received by the year end, it was accrued accordingly. The income was subsequently received in February 2026.

To oversee the management of the two properties, a new Finance & Property Sub Committee was formed. It was subsequently decided that both properties would be put on the market, with the intention of investing the sale proceeds until a purpose consistent with the Society's objectives could be found. This approach was chosen to avoid the spending of Society funds on unexpected property maintenance and to ensure there would be accessible cash for future opportunities. At the year-end, one property which is now vacant, was under offer with the other, still let, remaining on the market.

Turning to the day-to-day running of the Society total income was £35,750, which includes the rental received directly from the tenants. The increase in membership fees received reflects the new membership fee structure and an increase in membership numbers. Visitor fees were substantially higher following the 75th Anniversary and the Berkhamsted Cricket Club talks.

Expenditure was higher, mainly as a result of the survey undertaken on the two Grimer legacy properties and advance estate agent fees paid relating to their sale. Although the move to the Civic Centre resulted in additional fees for the hall rental and the use of the sound equipment, the Trustees feel that this has resulted in a better experience for both the presenters and the attendees. Administration fees were higher due to a variety of items including replacement printer ink supplies at Ashridge, replacement packaging of some of the perishable Coopers items held in the Dacorum Heritage Store and costs associated with the Society's 75th Anniversary.

Reserves Policy

The Society's reserve policy is to maintain the General Fund at the level of at least one year's normal expenditure.

Plans for the future

Once the sale of the two Grimer legacy properties has been completed and the sale proceeds invested this will put the Society in a strong financial position to promote any opportunities that arise which align with its objectives.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice). The law applicable to charities in England and 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;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 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 2015 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Independent Examiner

In so far as the trustees are aware:

- There is no relevant information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The Committee are once again very grateful to Richard North for exemplary financial control, and to Brian Johnson, our Independent Examiner, in verifying the financial transactions during the year.

The Report was approved by the trustees on 2nd March 2026 and signed on their behalf by:



Mary Casserley
Chairman

Independent Examiner's Report to the Trustees of Berkhamsted Local History and Museum Society

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 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 Charity'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.



Brian Johnson
Fellow of the Institute of Chartered Accountants in England and Wales
9 Shrublands Road
Berkhamsted
Hertfordshire
HP4 3HY

Date: 2 March 2026

Statement of Financial Activities for the year to 31st December 2025

		Total Funds	
		2025	2024
		£	£
Incoming Resources	Note 2		
Income from:			
Donations and Legacies		23,013	896,236
Charitable Activities		1,037	295
Other Trading Activities		308	305
Investments		11,392	898
Total		35,750	897,734
Resources Expended	Note 3		
Expenditure on:			
Charitable Activities		5,616	2,779
Investment Management		7,745	-
Total		13,361	2,779
Net Income / (expenditure) before investment gains (losses)		22,389	894,955
Net Income / (Expenditure)		22,389	894,955
Net Movement in Funds		22,389	894,955
Reconcillation of Funds			
Total Funds Brought Forward		922,065	27,110
Total Funds Carried Forward		944,454	922,065

All funds are unrestricted

Balance Sheet as at 31st December 2025

		Total Funds	
		2025	2024
		£	£
Current Assets	Note 4		
Investment properties		850,000	-
Debtors		40,986	873,300
Cash at Bank and In Hand		53,468	48,765
Total Current Assets		944,454	922,065
Net Current Assets / (Liabilities)		944,454	922,065
Funds	Note 5		
Unrestricted Funds		944,454	922,065
Total Funds		944,454	922,065

The notes on pages 10 to 13 form part of these financial statements.

Approved by the trustees on 2nd March 2026 and signed on their behalf by

Richard North
Treasurer



Notes to the Accounts

1. Accounting Policies

a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The Charity constitutes a public benefit entity as defined by FRS 102.

b) Basis of preparation – merger accounting

On 30 January 2025 Berkhamsted Local History and Museum Society (an unincorporated charity, registered charity number 803417) transferred its undertaking, assets and liabilities to Berkhamsted Local History and Museum Society (registered charity number 1210846) a Charitable Incorporated Organisation established to continue the activities of the charity and to provide limited liability for trustees.

The transaction has been accounted for using merger accounting in accordance the Charities SORP (FRS 102), as the substance of the transaction was the continuation of the same charitable activities by a new legal entity.

Accordingly:

- The assets and liabilities of the unincorporated charity have been recognised at their existing carrying values at the date of transfer.
- No goodwill has arisen on the incorporation.
- The Statement of Financial Activities and Balance Sheet reflect the combined results of the charity as if the CIO had been in existence throughout the current and comparative periods.
- Comparative figures have been restated on this basis.
- All restricted and designated funds have been transferred and continue in accordance with their original terms.

The unincorporated charity ceased operations following completion of the transfer.

Analysis of 2025 Statement of Financial Activities

	Unincorporated Charity	Charitable Incorporated Organisation	Combined Total
	£	£	£
Total Income	252	35,498	35,750
Total Expenditure	5	13,356	13,361
Net movement in Funds	247	22,142	22,389
Total Funds brought forward	922,065	922,312	922,065
Total Funds carried forward	922,312	944,454	944,454

1. Accounting Policies continued

c) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

d) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably.

f) Investment Property

Investment properties are measured initially at cost or valuation at the time of acquisition and subsequently at fair value at the reporting date. Such properties are not depreciated.

g) Debtors

Accrued income is recognised where funds in respect of the financial period being reported have been received or invoiced after the Balance Sheet date. Amounts due in respect of legacy assets are recognised at the fair market value of the underlying asset.

h) Creditors

Creditors and provisions are recognised at their invoiced amount including VAT. Accruals are based on agreed costs (including VAT) for services received prior to the Balance Sheet date but not invoiced before that date; where an expense has not been agreed an estimate of the final settlement amount (including VAT) is made.

2. Analysis of Income

		Total Funds	
		2025	2024
		£	£
Donations & Legacies	Donations & Gifts	0	1,000
	Gift Aid	0	390
	Legacies	19,334	893,300
	Grants Received	0	0
	Membership Subscriptions	3,679	1,546
Total		23,013	896,236
Charitable Activities	Sale of Chronicles Books etc	515	145
	Visitor Fees	522	150
Total		1,037	295
Other Trading Activities	Royalties	40	54
	Raffles	268	251
Total		308	305
Income from Investments	Interest Income	909	898
	Rental Income	10,483	0
Total		11,392	898
Total Income		35,750	897,734

All funds are unrestricted

3. Analysis of Expenditure

		Total Funds	
		2025	2024
		£	£
Charitable Activities	Hire of Premises	729	544
	Speakers Fees	352	384
	Sound Equipment & Operation	1,200	-
	Secretarial & Other Administration	1,457	397
	Software Costs	461	211
	Ashridge Archive Costs	398	436
	Society Membership Fees	275	161
	Newsletter & Chronicle Costs	450	504
	Equipment Costs	36	109
	Museum Acquisitions	258	33
		5,616	2,779
Investment Management	Legal & Professional Fees	5,376	-
	Property repairs & maintenance	1,227	-
	Property Management Fees	1,142	-
		7,745	0
Total Expenditure		13,361	2,779

4. Analysis of Current Assets

		Total Funds	
		2025	2024
		£	£
Investments	Properties held for resale	850,000	-
Debtors	Rental Income receivable less related expenses	37,653	23,300
	Income tax recoverable	3,333	-
	Bequeathed investment properties	-	850,000
	Total Debtors	40,986	873,300
Cash at Bank and in Hand		53,468	48,765
Total Current Assets		944,454	922,065

The properties classified as held for resale were acquired from the Estate of Peter Grimer and are recognised at their probate valuation. The trustees are satisfied that this valuation remains an appropriate estimate of fair value at the Balance Sheet date.

5. Analysis of Fund Movements

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
Unrestricted Funds					
Designated Funds					
General Museum Fund	10,359	-	258	-	10,101
P C Birtchnell	597	-	-	-	597
Grimer Legacy Property	873,300	19,334	5,376		887,258
Grimer Legacy Maintenance	20,000	10,483	2,369		28,114
Total Designated Funds	904,256	29,817	8,003	-	926,070
General Funds	17,809	5,933	5,358	-	18,384
Total Unrestricted Funds	922,065	35,750	13,361	-	944,454
Total Funds	922,065	35,750	13,361	-	944,454

6. Other Assets

The Society owns a small collection of books and heritage assets comprising documents, painting and artefacts, the value of which has not been estimated.

7. Related party transactions

There were no related party transactions during the years to 31 December 2024 and 2025.