

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5TH APRIL 2025**

**ROWAN BENTALL  
CHARITABLE TRUST (R11)**

**CHARITY REGISTRATION No: 273818**

Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**ROWAN BENTALL CHARITABLE TRUST (R11)**

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## ROWAN BENTALL CHARITABLE TRUST (R11)

### LEGAL AND ADMINISTRATIVE INFORMATION

|                                   |  |
|-----------------------------------|--|
| <b>CHARITY NUMBER</b>             | 273818   |
| <b>DATE OF REGISTRATION</b>       | 26th July 1977   |
| <b>START OF FINANCIAL YEAR</b>    | 6th April 2024   |
| <b>END OF FINANCIAL YEAR</b>      | 5th April 2025   |
| <b>TRUSTEES AT 5TH APRIL 2025</b> | Edward Bentall<br>Alastair Bentall<br>Holly Hunter<br>Sarah Haines<br>Sarah Thompson<br>Abigail Shaw |
| <b>LEGAL STATUS</b>               | Unincorporated Charity   |
| <b>GOVERNING INSTRUMENT</b>       | Trust Deed Dated 6th December 1972.  |

### OBJECTS

The benefit of such exclusively charitable objects and purposes as the Trustees shall at their absolute discretion think fit and without prejudice to the generality of the foregoing the relief maintenance and support of and provision of amenities for such of the former employees of Bentalls Limited (including the employees of any associated or subsidiary company or any successor to any of them) their widows, widowers children and dependants as the Trustees in their discretion may consider to be in need through poverty, ill health or some similar reason.

|                               |  |
|-------------------------------|--|
| <b>CORRESPONDENCE ADDRESS</b> | P.O Box 109<br>Haslemere<br>GU27 9GW   |
| <b>PRIMARY BANKERS</b>        | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                     |
| <b>INVESTMENT MANAGERS</b>    | Evelyn Partners<br>45 Gresham Street<br>London<br>EC2V 7BG   |
| <b>INDEPENDENT EXAMINERS</b>  | Castle View Accounting Ltd<br>Ground Floor Offices<br>53 High Street<br>Arundel<br>West Sussex<br>BN18 9AJ |

# **ROWAN BENTALL CHARITABLE TRUST (R11)**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5TH APRIL 2025**

The Trustees present their report and the financial statements for the year ended 5th April 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 Charities Act 2011, the Financial Reporting Standard 102 (effective January 2019) and the provisions of the Trust Deed of 6th December 1972.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Rowan Bentall Charitable Trust R.11 is an unincorporated irrevocable trust, constituted under a Trust Deed dated 6th December 1972 for charitable purposes, with assets provided by Leonard Edward Rowan Bentall. It is a registered Charity, registered under Charity Number 273818.

The power of appointing new Trustees was vested with the settlor during his lifetime, and is now vested in the Trustees. On appointment, new Trustees are provided with information on the structure, administration, policies and procedures of the Trust and the duties of the Trustees. Where appropriate, and depending on the existing knowledge and experience in the charities sector of the incoming Trustee, any new Trustee is encouraged to consider whether they would benefit from external training.

Details of the Trustees who served during the year and since the year-end are set out in the Reference and Administration Details. The Trustees provide their services without charge and no Trustees remuneration was paid during the year.

All matters of policy and management are determined by the Trustees who routinely meet at least once a year and as circumstances require.

### **OBJECTIVES AND ACTIVITIES**

Summary of objectives as set out in the governing document

The objectives of the charity including the grant making policy are as follows:-

The Trustees have the power to pay or apply the income and so much of the capital of the Trust Fund to such exclusively charitable objects and purposes as they, in their absolute discretion think fit. This includes, without limitation, the application of the Trust Fund for the relief, maintenance, support and provision of amenities of such of the former employees of Bentalls PLC (including the employees of any associated or subsidiary company or any successor to them), and their widows, widowers, children and dependants as the Trustees in their discretion may consider to be in need through poverty, ill-health, or some similar reason.

The accumulation period ended on 6th December 1993. From this date, the whole of the net available annual income has to be distributed by the Trustees.

The Trusts aim is to assist such other charities as the Trustees in their absolute discretion think fit in achieving their aims by awarding grants (with regard to the relief, maintenance, support and provision of amenities for such former employees of Bentalls PLC and associated companies and their widows, widowers, children and dependants as the Trustees consider to be in need). The Trust aims to award grants each year to other charities totalling at least the Trusts net available income; the Trustees may also, if they see fit, have recourse to the accumulated income and/or capital in achieving its aims.

The Trustees will consider applications (which meet its criteria for grants) under the following headings (a) the advancement of health or the saving of lives; (b) local churches repair, maintenance, and improvement etc.; (c) the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage: childhood and youth, old age and welfare; (d) the advancement of education; (e) the advancement of environmental protection or improvement; (f) the advancement of animal welfare (g) any other purposes currently recognised as charitable or which are in the spirit of any purposes currently recognised as charitable which fall within paragraph (m) of section 3(i) Charities Act 2011.

The Trustees have absolute discretion as to whether to approve a grant to any particular applicant and will not give reasons for any refusal.

Summary of main activities undertaken for the public benefit

During the year ended 5th April 2025, the Trustees have exercised their discretion, with regard to the donations made in the year, supporting charities in Southern England which fall within the categories mentioned above.

The Trustees have considered the Charity Commissions guidance on the operation of public benefit under the Charities Act 2011 and consider that the requirements have been met.

# ROWAN BENTALL CHARITABLE TRUST (R11)

## TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 5TH APRIL 2025

### ACHIEVEMENTS AND PERFORMANCE

In the year ended 5th April 2025 the Trustees made donations totalling £50,850 (2023/24:£48,725 to a total of 106 )2023/24: 111) different charitable organisations operating in a wide variety of sectors. Most of the donations were for sums of between £250 and £1,000, the most common sum being £250, in accordance with the Trustees desire to help as many Charities as possible, subject to the limitations of available resources.

The largest individual grant made was £3,500 to the Charity, Kingston & District Sea Cadet Corps. A total grant of £2,750 was made to Old Bentallians Association. 48.9% of the total grants made were to provide relief for those in need by reason of Youth, Age, Ill-Health, Disability, Financial Hardship or Other Disadvantage. Details of the grants made to institutions can be found in Note 7 to the accounts.

The Trustees look closely at all applications put before them with a view to looking at the number of potential beneficiaries and are keen to ensure that, as far as is possible, and depending on the category of the application, grants are awarded where there is either the greatest need or the widest benefit to the general public.

### FINANCIAL REVIEW

Total unrestricted funds as at 5th April 2025 amount to £2,850,921 compared with £2,961,899 in the previous year. The Charity held no restricted funds as at 5th April 2025.

The Trustees aim to distribute the available net income as detailed in the Objectives and Activities section of the Trustees Report above. At the annual trustee meeting, an annual donation list is agreed by the Trustees. During the year, decisions on awarding the grants are delegated to two Trustees or a Trustee and the Secretary to the Trustees and these are confirmed by all Trustees at the Annual Trustee Meeting.

The incoming income resources of the Trust for the year ended 5th April 2025 amounted to £81,879 (2023/24:£72,332), of which £81,710 was generated from its investments held with Evelyn Partners. The balance of income of £169 relates to bank interest.

Of the resources expended, £50,850 (2023/24:£48,725) was distributed by way of charitable grants and investment management expenses of £13,350 (2023/24:£12,024), governance costs of £4,620 (2023/24:£11,910) and support costs of £4,529 (2023/24:£5,110). Donation cheques of £300 in relation to the year to 5th April 2025 were not cashed and this resulted in net income of £8,530 (2023/24:-£2,437) for the year ended 5th April 2025.

The value of the investments under management was £2,755,194 as at 5th April 2025 (2023/24: £2,787,683). The investment portfolio is under discretionary management with the stockbrokers, who undertake a moderate risk investment policy and review the investment performance regularly with the Trustees.

The Trustees have wide powers of investment and the overall objective is to maximise the long term return of the Trusts funds. The Trustees maintain a written investment policy that further details the management, risk and ethical policy of the investment funds.

### Reserves Policy

The Trustees consider the assets of the Trust as expendable endowment to provide income from which to make donations and not as reserves.

Any unrestricted funds not committed or invested in tangible fixed assets (the free reserves) are held to fund management, administration and support costs and continuing donations in furtherance of the charity's objectives.

Applications for grants have continued at a similar level to last year. Having regard to the likely levels of incoming resources and direct charitable expenditure, the Trustees are satisfied that the funds and assets at 5th April 2025 as reflected in the balance sheet are available and adequate for the Trustees to fulfil the obligations of the Charity and maintain its operations.

### Plans for the Future

The Trustees intend to continue to support charitable objectives as set out in the governing document.

The Trustees intend to continue their involvement with the London Community Foundation and look to make more donations within the Kingston Upon Thames catchment area.

## ROWAN BENTALL CHARITABLE TRUST (R11)

### TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 5TH APRIL 2025

#### Trustees' Responsibilities


The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed 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, including the income and expenditure of the Charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. 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.

Approved by the Trustees on 31 DECEMBER 2025  
  
Signed on their behalf by Trustee .....

# ROWAN BENTALL CHARITABLE TRUST (R11)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2025

|  | Notes | Unrestricted<br>Fund<br>£ | Capital<br>Fund<br>£ | Restricted<br>Fund<br>£ | TOTAL<br>2024/25<br>£ | TOTAL<br>2023/24<br>£ |
|--|-------|---------------------------|----------------------|-------------------------|-----------------------|-----------------------|
| <b>INCOMING RESOURCES</b>                      |       |                           |                      |                         |                       |                       |
| <b>Incoming Resources from Generated Funds</b> |       |                           |                      |                         |                       |                       |
| Investment Income                              | 3a    | 81,879                    | -                    | -                       | 81,879                | 72,332                |
| <b>TOTAL INCOMING RESOURCES</b>                |       | <b>81,879</b>             | <b>-</b>             | <b>-</b>                | <b>81,879</b>         | <b>72,332</b>         |
| <b>RESOURCES EXPENDED</b>                      |       |                           |                      |                         |                       |                       |
| <b>Costs of Generating Funds</b>               |       |                           |                      |                         |                       |                       |
| Cost of Charitable Activities                  | 4a    | 55,379                    | -                    | -                       | 55,379                | 50,835                |
| Cost of Generating Funds                       | 4b    | 13,350                    | -                    | -                       | 13,350                | 12,024                |
| Governance Costs                               | 4c    | 5,820                     | -                    | -                       | 5,820                 | 11,910                |
| <b>TOTAL RESOURCES EXPENDED</b>                |       | <b>74,549</b>             | <b>-</b>             | <b>-</b>                | <b>74,549</b>         | <b>74,769</b>         |
| <b>NET INCOMING (OUTGOING) RESOURCES</b>       |       | <b>7,330</b>              | <b>-</b>             | <b>-</b>                | <b>7,330</b>          | <b>(2,437)</b>        |
| Funds Brought Forward                          |       | -                         | 2,961,899            | -                       | 2,961,899             | 2,822,586             |
| Realised Gains/(Losses) on Investments         | 8     | -                         | (111,571)            | -                       | (111,571)             | 26,341                |
| Unrealised Gains/(Losses) on Investments       | 8     | -                         | (7,937)              | -                       | (7,937)               | 115,409               |
| Transfer Between Funds                         | 5     | 29,159                    | (29,159)             | -                       | -                     | -                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |       | <b>36,489</b>             | <b>2,813,232</b>     | <b>-</b>                | <b>2,849,721</b>      | <b>2,961,899</b>      |

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

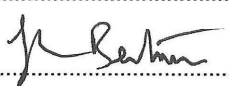
The notes on pages 9 to 20 form part of these financial statements.

# ROWAN BENTALL CHARITABLE TRUST (R11)

## BALANCE SHEET AS AT 5TH APRIL 2025

|   | Note | Unrestricted<br>Funds<br>£ | Capital<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>05-Apr-25<br>£ | TOTAL<br>05-Apr-24<br>£ |
|---|------|----------------------------|-----------------------|--------------------------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                           |      |                            |                       |                          |                         |                         |
| Tangible Assets                               | 2    | -                          | -                     | -                        | -                       | -                       |
| Investments                                   | 8    | -                          | 2,755,194             | -                        | 2,755,194               | 2,787,683               |
| <b>Total Fixed Assets</b>                     |      | -                          | 2,755,194             | -                        | 2,755,194               | 2,787,683               |
| <b>Current Assets</b>                         |      |                            |                       |                          |                         |                         |
| Debtors & Prepayments                         | 10   | -                          | -                     | -                        | -                       | 4,055                   |
| Cash at Bank and in Hand                      | 9    | 46,093                     | 58,038                | -                        | 104,131                 | 185,179                 |
| <b>Total Current Assets</b>                   |      | 46,093                     | 58,038                | -                        | 104,131                 | 189,234                 |
| <b>Creditors: Amounts due within one year</b> | 11   | 9,604                      | -                     | -                        | 9,604                   | 15,018                  |
| <b>NET CURRENT ASSETS</b>                     |      | 36,489                     | 58,038                | -                        | 94,527                  | 174,216                 |
| <b>TOTAL ASSETS less current liabilities</b>  |      | 36,489                     | 2,813,232             | -                        | 2,849,721               | 2,961,899               |
| <b>Creditors: Long Term Liabilities</b>       | 12   | -                          | -                     | -                        | -                       | -                       |
| <b>NET ASSETS</b>                             |      | 36,489                     | 2,813,232             | -                        | 2,849,721               | 2,961,899               |
| <b>Funds of the Charity</b>                   |      |                            |                       |                          |                         |                         |
| General Funds                                 |      | 36,489                     | -                     | -                        | 36,489                  | -                       |
| Capital Funds                                 | 5    | -                          | 2,813,232             | -                        | 2,813,232               | 2,961,899               |
| Restricted Funds                              | 6    | -                          | -                     | -                        | -                       | -                       |
| <b>TOTAL FUNDS</b>                            |      | 36,489                     | 2,813,232             | -                        | 2,849,721               | 2,961,899               |

Approved by the Trustees on 30 December 2025

Signed on their behalf by Trustee 



# ROWAN BENTALL CHARITABLE TRUST (R11)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The 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 Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### **Incoming Resources**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

##### ***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

# ROWAN BENTALL CHARITABLE TRUST (R11)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

### 1. ACCOUNTING POLICIES (continued)

#### **Expenditure and Liabilities**

##### ***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### ***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### ***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### ***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### ***Investments***

Listed investments are stated at closing middle market price as at 5th April 2025. All movements in value are shown in the Statement of Financial Activities. Income from listed investments is recognised as income when due together with any associated recoverable income tax or tax credit.

Realised and unrealised gains and losses are shown separately in the appropriate section of the Statement of Financial Activities.

##### ***Unrestricted Funds***

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### ***Restricted Funds***

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

##### ***Designated Funds***

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

##### ***Fixed Assets***

Fixed Assets are capitalised if they can be used for more than one year and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### ***Changes in Accounting Policies and Methods of Accounting***

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

### 2. TANGIBLE FIXED ASSETS

The Charity held no tangible fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2025: None

5th April 2024: None

# ROWAN BENTALL CHARITABLE TRUST (R11)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

### 3. INCOMING RESOURCES

|                             | Note | Unrestricted<br>Fund<br>£ | Capital<br>Fund<br>£ | Restricted<br>Fund<br>£ | TOTAL<br>2024/25<br>£ | TOTAL<br>2023/24<br>£ |
|-----------------------------|------|---------------------------|----------------------|-------------------------|-----------------------|-----------------------|
| <b>a) Investment Income</b> |      |                           |                      |                         |                       |                       |
| Bank Interest               |      | 169                       | -                    | -                       | 169                   | 59                    |
| Investment Income           |      | 81,710                    | -                    | -                       | 81,710                | 72,273                |
|                             |      | <b>81,879</b>             | <b>-</b>             | <b>-</b>                | <b>81,879</b>         | <b>72,332</b>         |

### 4. RESOURCES EXPENDED

|   |   | Unrestricted<br>Fund<br>£ | Capital<br>Fund<br>£ | Restricted<br>Fund<br>£ | TOTAL<br>2024/25<br>£ | TOTAL<br>2023/24<br>£ |
|---|---|---------------------------|----------------------|-------------------------|-----------------------|-----------------------|
| <b>a) Cost of Charitable Activities</b> |   |                           |                      |                         |                       |                       |
| Administrative Costs                    |   | 4,382                     | -                    | -                       | 4,382                 | 4,953                 |
| Bank Charges                            |   | 147                       | -                    | -                       | 147                   | 157                   |
| Charitable Grants                       | 7 | 50,850                    | -                    | -                       | 50,850                | 45,725                |
|   |   | <b>55,379</b>             | <b>-</b>             | <b>-</b>                | <b>55,379</b>         | <b>50,835</b>         |

### **b) Cost of Generating Funds**

|                               |  |               |          |          |               |               |
|-------------------------------|--|---------------|----------|----------|---------------|---------------|
| Investment Management Charges |  | 13,350        | -        | -        | 13,350        | 12,024        |
|                               |  | <b>13,350</b> | <b>-</b> | <b>-</b> | <b>13,350</b> | <b>12,024</b> |

### **c) Governance Costs**

|                            |    |              |          |          |              |               |
|----------------------------|----|--------------|----------|----------|--------------|---------------|
| Accountancy Fees           | 11 | 4,620        | -        | -        | 4,620        | 10,710        |
| Independent Examiners Fees | 11 | 1,200        | -        | -        | 1,200        | 1,200         |
|                            |    | <b>5,820</b> | <b>-</b> | <b>-</b> | <b>5,820</b> | <b>11,910</b> |

## ROWAN BENTALL CHARITABLE TRUST (R11)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

#### 5. CAPITAL FUNDS

|                 | <b>Balance<br/>06-Apr-24<br/>£</b> | <b>Unrealised<br/>Gains/(Losses)</b> | <b>Profit/(Loss)<br/>On Investment<br/>£</b> | <b>Transfer of<br/>Funds<br/>£</b> | <b>Balance<br/>05-Apr-25<br/>£</b> |
|-----------------|------------------------------------|--------------------------------------|--|------------------------------------|------------------------------------|
| Capital Account | 2,961,899                          | (7,937)                              | (111,571)                                    | (29,159)                           | 2,813,232                          |
|                 | <b>2,961,899</b>                   | <b>(7,937)</b>                       | <b>(111,571)</b>                             | <b>(29,159)</b>                    | <b>2,813,232</b>                   |

**The Capital Fund comprises:**

(i) - The amount settled since the Trust was created;

(ii) - Movements in the investment portfolio;

(iii) - Less costs of maintaining the capital such as brokers fees.

The Capital Account is represented by the charity's cash reserves and fixed asset investment.

#### 6. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial year.

# **ROWAN BENTALL CHARITABLE TRUST (R11)**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 5TH APRIL 2025**

### **7. GRANTS PAYABLE**

|   | TOTAL<br>2024/25<br>£ | TOTAL<br>2023/24<br>£ |
|---|-----------------------|-----------------------|
| <b>1. The Advancement of Health or Saving of Lives:</b>       |                       |                       |
| Alzheimer's Society   | -                     | 250                   |
| Asthma Relief   | 250                   | 250                   |
| British Heart Foundation                                      | -                     | 250                   |
| Cherry Trees  | -                     | 250                   |
| Friends of Kingston Hospital                                  | 1,000                 | 250                   |
| Hampshire and Isle of Wight Air Ambulance                     | -                     | 500                   |
| Horatio's Garden Charity                                      | 250                   | -                     |
| Hospice In The Weald  | 250                   | 250                   |
| KSS Air Ambulance Charity                                     | 500                   | 500                   |
| Macular Society   | -                     | 250                   |
| Naomi and Jacks House Hospice                                 | 300                   | 250                   |
| Parkinson Care and Support UK                                 | -                     | 250                   |
| Princess Alice Hospice  | 300                   | 250                   |
| Queen Alexander Hospital Worthing                             | -                     | 250                   |
| Shooting Stars Children's Hospice                             | 500                   | 500                   |
| Sight For Surrey  | 300                   | 250                   |
| St Barnabas House Hospice                                     | 300                   | 250                   |
| The Brain Tumour Trust  | 500                   | 500                   |
| The Children's Trust  | 300                   | 250                   |
| The Mental Epilepsy Charity                                   | 500                   | -                     |
| West Sussex Mind  | 250                   | -                     |
| Woking and Sam Beare Hospices                                 | 1,300                 | 250                   |
|   | <b>6,800</b>          | <b>5,750</b>          |
| <b>2. Local Churches Repair, Maintenance and Improvement:</b> |                       |                       |
| All Saints Church Kinston                                     | 1,000                 | -                     |
| Chichester Cathedral Restoration                              | -                     | 250                   |
| Dunsfold Church   | 500                   | 500                   |
| Friends of St Mary's Church Brought with St James' Bossington | 1,000                 | 1,000                 |
| St Mary with St Alban Teddington                              | -                     | 500                   |
|   | <b>2,500</b>          | <b>2,250</b>          |

# **ROWAN BENTALL CHARITABLE TRUST (R11)**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 5TH APRIL 2025**

### **6. GRANTS PAYABLE (Continued)**

|  | <b>TOTAL<br/>2024/25<br/>£</b> | <b>TOTAL<br/>2023/24<br/>£</b> |
|--|--------------------------------|--------------------------------|
| <b>3. The Relief of those in Need by reason of Youth, Age, Ill-Health, Disability, Financial Hardship or Other Disadvantage:</b> |                                |                                |
| Amber  | -                              | 250                            |
| Balance  | 250                            | -                              |
| Blesma   | 250                            | 250                            |
| Blind Veterans UK  | 250                            | 250                            |
| Challengers  | 300                            | 250                            |
| Children With Special Needs  | 500                            | 500                            |
| Combat Stress  | 500                            | 500                            |
| Community Resources  | 500                            | -                              |
| Crossroads Care Surrey   | 250                            | -                              |
| Cruse Bereavement Support  | 250                            | 250                            |
| Dame Vera Lynn Children's Charity  | 250                            | 250                            |
| Derby Toch Children's Camp   | 300                            | -                              |
| Down's Syndrome Association  | -                              | 250                            |
| Enham Trust  | 300                            | 250                            |
| Fareshare  | 750                            | -                              |
| Farnham Assist   | -                              | 250                            |
| Fashion and Textile Children's Trust   | 1,000                          | 1,000                          |
| Guildcare  | 250                            | 500                            |
| The Gurkha Welfare Trust   | 300                            | 250                            |
| Happy Days   | 300                            | 250                            |
| Headway Surrey   | 250                            | -                              |
| Help For Heroes  | 500                            | 1,000                          |
| Horse Rangers Association Hampton Court  | 1,150                          | 1,000                          |
| Jigsaw   | -                              | 250                            |
| Kingston Churches Action for Homeless  | 1,000                          | -                              |
| Link Visiting Scheme   | -                              | 250                            |
| Linkable   | 250                            | 250                            |
| Man & Boy  | 500                            | -                              |
| Me2 Club   | -                              | 250                            |
| MenWalkTalk  | -                              | 250                            |
| Missing People   | 250                            | -                              |
| Momentum Children's Charity  | -                              | 250                            |
| Nourish  | 250                            | -                              |
| Oakleaf  | 300                            | 250                            |
| Old Bentallians Association  | 2,750                          | 3,025                          |
| PACT   | 250                            | -                              |
| Park Lane Stables  | 500                            | 500                            |
| Perennial  | 300                            | 250                            |
| PTSD Resolution  | 500                            | 500                            |
| Queen Elizabeth Foundation for Disabled People   | 300                            | 250                            |
| Quest Riding for the Disabled  | 300                            | 250                            |
| Re-Cycle (Bikes for Africa)  | 250                            | 250                            |
| Reengage   | -                              | 250                            |
| Restore Counselling  | -                              | 250                            |
| Retail Trust   | 3,000                          | 3,000                          |
| Rifles Regimental Trust  | -                              | 500                            |
|  | <b>19,100</b>                  | <b>18,025</b>                  |

# **ROWAN BENTALL CHARITABLE TRUST (R11)**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 5TH APRIL 2025**

### **6. GRANTS PAYABLE (Continued)**

|  | <b>TOTAL<br/>2024/25<br/>£</b> | <b>TOTAL<br/>2023/24<br/>£</b> |
|--|--------------------------------|--------------------------------|
| <b>3. The Relief of those in Need by reason of Youth, Age, Ill-Health, Disability, Financial Hardship or Other Disadvantage:</b> |                                |                                |
| SDAC (Surrey Drug and Alcohol Care)  | -                              | 250                            |
| Second Chance  | 500                            | 500                            |
| Seen   | 250                            | -                              |
| Surrey Community Foundation  | 250                            | -                              |
| Suzy Lamplugh Charity  | -                              | 250                            |
| Terry's Place  | -                              | 250                            |
| The Not Forgotten Association  | 300                            | 250                            |
| The Otaka Kraus Music Trust  | 250                            | -                              |
| The Queen Alexandra Hospital Home, Care for Veterans   | 300                            | -                              |
| The Royal British Legion   | 300                            | 500                            |
| The Royal Cambridge Home For Soldiers Widows   | 500                            | 500                            |
| The Royal Star and Garter Homes  | 500                            | 500                            |
| The Vine Community Centre  | 500                            | 500                            |
| Thrive   | 300                            | 250                            |
| Time to Talk   | 250                            | -                              |
| Tutsam Charitable Trust  | -                              | 250                            |
| Unique   | 250                            | -                              |
| Walking with the Wounded   | 550                            | -                              |
| Wetwheels Solent CIC   | -                              | 250                            |
| Woodlarks Camp Site Trust  | -                              | 250                            |
| Yeldall Manor  | 500                            | 500                            |
| Yvonne Arnaud Theatre  | 250                            | -                              |
|  | <b>24,850</b>                  | <b>23,025</b>                  |

# **ROWAN BENTALL CHARITABLE TRUST (R11)**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 5TH APRIL 2025**

### **6. GRANTS PAYABLE (Continued)**

#### **4. The Advancement of Education:**

|   |               |               |
|---|---------------|---------------|
| Bedelsford School   | 500           | 500           |
| Chobham Cricket Club Charity Auction                      | -             | 220           |
| Conquest Art  | 250           | -             |
| Cranleigh Football Club                                   | 500           | 500           |
| Creative Youth Charity                                    | 500           | -             |
| Dunsfold Cricket Club                                     | -             | 480           |
| Farnham & Bourne Choral Society                           | -             | 250           |
| Fishing For Schools (The Countryside Alliance Foundation) | 250           | 250           |
| Friends of Anstee Bridge                                  | 1,000         | -             |
| Friends of Kingston Museum                                | 300           | 250           |
| Friends of Minstead Study Group                           | 250           | -             |
| Future Gardeners  | -             | 500           |
| Gasp Motor Project  | 250           | -             |
| Hampton Wick Royal Cricket Club                           | -             | 1,000         |
| Haslemere Educational Museum                              | -             | 500           |
| Kids Space  | -             | 250           |
| Kingston and District Sea Cadet Corps                     | 3,500         | 3,000         |
| Polka Theatre   | 250           | 250           |
| Queen Elizabeth Trust                                     | -             | 250           |
| Sayers Croft Trust  | 250           | -             |
| Scampys In Surrey   | 300           | 250           |
| Scientific Exploration Society                            | 1,000         | 1,000         |
| SCIP  | 250           | -             |
| St Dominic's School                                       | -             | 250           |
| Surrey Cricket Foundation                                 | 1,000         | 1,000         |
| Sussex Chorus   | -             | 250           |
| The Rose Theatre Kingston                                 | 1,000         | 1,000         |
| The Spirit of Normandy Trust                              | 500           | 500           |
| Tuner's House   | 250           | -             |
| Volunteering Matters                                      | -             | 250           |
|   | <b>12,100</b> | <b>12,700</b> |

#### **5. The Advancement of Environmental Protection or Improvement:**

|  |              |              |
|--|--------------|--------------|
| Bumbletree Trust                           | 300          | 250          |
| Butterfly Conservation                     | 300          | 250          |
| Fields In Trust                            | 300          | 250          |
| Hampshire and Isle of Wight Wildlife Trust | 300          | 250          |
| Marine Conservation Society                | -            | 250          |
| Matrix                                     | 250          | -            |
| Surrey Wildlife Trust                      | 300          | 250          |
|  | <b>1,750</b> | <b>1,500</b> |



# ROWAN BENTALL CHARITABLE TRUST (R11)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

### 6. GRANTS PAYABLE (Continued)

|  | TOTAL<br>2024/25<br>£ | TOTAL<br>2023/24<br>£ |
|--|-----------------------|-----------------------|
| <b>6. The Advancement of Animal Welfare:</b>           |                       |                       |
| Cats Protection  | -                     | 250                   |
| Flori's Friends Rescue                                 | -                     | 250                   |
| Greatwood  | -                     | 250                   |
| Greyhound Trust  | 300                   | 500                   |
| Harper Asprey Wildlife Rescue                          | 250                   | -                     |
| Wild Camel Protection Foundation                       | 300                   | 250                   |
|  | <b>850</b>            | <b>1,500</b>          |
| <b>7. Any Other Purposes Recognised as Charitable:</b> |                       |                       |
| Mayor's Charity Trust, Kingston Upon Thames            | 1,000                 | 1,000                 |
| Rotary Club of Kingston Upon Thames                    | 1,000                 | 1,000                 |
|  | <b>2,000</b>          | <b>2,000</b>          |
| <b>TOTAL GRANTS</b>                                    | <b>50,850</b>         | <b>48,725</b>         |

The grants were made in accordance with the Trust's objectives:

|              | TOTAL<br>2024/25 |                | TOTAL<br>2023/24 |                |
|--------------|------------------|----------------|------------------|----------------|
| Total Grants | 106              | £50,850        | 111              | £48,725        |
|              | <b>106</b>       | <b>£50,850</b> | <b>111</b>       | <b>£48,725</b> |

## ROWAN BENTALL CHARITABLE TRUST (R11)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

#### 8. FIXED ASSET INVESTMENTS

|                             | <b>Balance<br/>06-Apr-24<br/>£</b> | <b>Investment<br/>Additions</b> | <b>Investment<br/>(Disposals)</b> | <b>Gains/(Losses)<br/>On Disposal<br/>£</b> | <b>Unrealised<br/>Gains/(Losses)<br/>£</b> | <b>Balance<br/>05-Apr-25<br/>£</b> |
|-----------------------------|------------------------------------|---------------------------------|-----------------------------------|---|--|------------------------------------|
| Evelyn Investment Portfolio | 2,787,683                          | 607,220                         | (520,201)                         | (111,571)                                   | (7,937)                                    | 2,755,194                          |
|                             | <b>2,787,683</b>                   | <b>607,220</b>                  | <b>(520,201)</b>                  | <b>(111,571)</b>                            | <b>(7,937)</b>                             | <b>2,755,194</b>                   |

|  |           | Evelyn Partners                       |                                    |                               |                                  | <b>TOTAL<br/>05-Apr-25<br/>£</b> | <b>TOTAL<br/>05-Apr-24<br/>£</b> |
|--|-----------|---------------------------------------|------------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|
|  |           | <b>Investment<br/>Portfolio<br/>£</b> | <b>Unrestricted<br/>Fund<br/>£</b> | <b>Capital<br/>Fund<br/>£</b> | <b>Restricted<br/>Fund<br/>£</b> |                                  |                                  |
| Market Value                             | 06-Apr-24 | 2,787,683                             | -                                  | 2,787,683                     | -                                | 2,787,683                        | 2,586,174                        |
| Additions at Cost                        |           | 607,220                               | -                                  | 607,220                       | -                                | 607,220                          | 240,162                          |
| Share Disposals                          |           | (520,201)                             | -                                  | (520,201)                     | -                                | (520,201)                        | (182,021)                        |
| Realised Gains/(Losses) on Disposal      |           | (111,571)                             | -                                  | (111,571)                     | -                                | (111,571)                        | 26,341                           |
| Unrealised Gains/(Losses) on Investments |           | (7,937)                               | -                                  | (7,937)                       |                                  | (7,937)                          | 117,027                          |
| Market Value                             | 05-Apr-25 | <b>2,755,194</b>                      | <b>-</b>                           | <b>2,755,194</b>              | <b>-</b>                         | <b>2,755,194</b>                 | <b>2,787,683</b>                 |

#### Evelyn Partners Investment Portfolio

The Charity holds investments with the Evelyn Partners and the market value of the investment portfolio stood at £2,787,683.36 as at 6th April 2024. The investment was provided as an unrestricted endowment and total return investment. The capital and the income and realised gains derived from the endowment can be used by the Charity for general purposes. The market value of the investment fund held stood at £2,755,193.74 as at 5th April 2025.

# **ROWAN BENTALL CHARITABLE TRUST (R11)**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 5TH APRIL 2025**

### **9. CASH AT BANK AND IN HAND**

|                        | Unrestricted<br>Funds<br>£ | Capital<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>TOTAL<br/>05-Apr-25<br/>£</b> | <b>TOTAL<br/>05-Apr-24<br/>£</b> |
|------------------------|----------------------------|-----------------------|--------------------------|----------------------------------|----------------------------------|
| Cash at Bank & in Hand | 46,093                     | 58,038                | -                        | 104,131                          | 185,179                          |
|                        | <b>46,093</b>              | <b>58,038</b>         | <b>-</b>                 | <b>104,131</b>                   | <b>185,179</b>                   |

### **10. DEBTORS AND PREPAYMENTS**

|                                 | Unrestricted<br>Funds<br>£ | Capital<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>TOTAL<br/>05-Apr-25<br/>£</b> | <b>TOTAL<br/>05-Apr-24<br/>£</b> |
|---------------------------------|----------------------------|-----------------------|--------------------------|----------------------------------|----------------------------------|
| Accrued Income                  | -                          | -                     | -                        | -                                | 198                              |
| Dividends Receivable            | -                          | -                     | -                        | -                                | 3,487                            |
| Income Tax & Repayment Interest | -                          | -                     | -                        | -                                | 370                              |
|                                 | <b>-</b>                   | <b>-</b>              | <b>-</b>                 | <b>-</b>                         | <b>4,055</b>                     |

### **11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                               | Unrestricted<br>Funds<br>£ | Capital<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>TOTAL<br/>05-Apr-25<br/>£</b> | <b>TOTAL<br/>05-Apr-24<br/>£</b> |
|-------------------------------|----------------------------|-----------------------|--------------------------|----------------------------------|----------------------------------|
| Accountancy Fees              | 4,620                      | -                     | -                        | 4,620                            | 10,800                           |
| Grants Payable                | 300                        | -                     | -                        | 300                              | -                                |
| Independent Examiners Fees    | 1,200                      | -                     | -                        | 1,200                            | 1,200                            |
| Investment Management Charges | 3,484                      | -                     | -                        | 3,484                            | 3,018                            |
|                               | <b>9,604</b>               | <b>-</b>              | <b>-</b>                 | <b>9,604</b>                     | <b>15,018</b>                    |

### **12. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

### **13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | Unrestricted<br>Funds<br>£ | Capital<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>TOTAL<br/>05-Apr-25<br/>£</b> | <b>TOTAL<br/>05-Apr-24<br/>£</b> |
|-----------------------|----------------------------|-----------------------|--------------------------|----------------------------------|----------------------------------|
| Fixed Assets          | -                          | 2,755,194             | -                        | 2,755,194                        | 2,787,683                        |
| Net Current Assets    | 36,489                     | 58,038                | -                        | 94,527                           | 174,216                          |
| Long Term Liabilities | -                          | -                     | -                        | -                                | -                                |
| <b>TOTAL FUNDS</b>    | <b>36,489</b>              | <b>2,813,232</b>      | <b>-</b>                 | <b>2,849,721</b>                 | <b>2,961,899</b>                 |

## **ROWAN BENTALL CHARITABLE TRUST (R11)**

### **NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025**

#### **14. STAFF COSTS AND NUMBERS**

The Charity employed no members of staff during this or the previous financial year.

#### **15. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES**

During the financial year the Charity made grants of £3,500 (2023/24: £3,000) to Kingston and District Sea Cadet Corps of which Mr Edward Bentall is also a Trustee. The Charity made a grant of £2,750 (2023/24: £3,025) to Old Bentallians Association where Mr Edward Bentall is the President. The Charity made a grant of £1,000 (2023/4: £1,000) to The Scientific Exploration Society where Mr Edward Bentall's wife is a Vice President. All conflicts of interest have been identified, documented and managed in accordance with the Charity's Governing Document.

No other payments were made to the Trustees or any persons connected with them during this financial year. No other material transaction took place between the organisation and a Trustee or any person connected with them.

#### **16. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

#### **17. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The Trustees aim to ensure the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

#### **18. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

## ROWAN BENTALL CHARITABLE TRUST (R11)

### INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the Rowan Bentall Charitable Trust (R11) on the accounts for the year ended 5th April 2025 set out on pages 7 to 20.

#### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an Independent Examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

#### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT  
Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ



Date: 23rd January 2026