Charity number: 1155925

THE BROUGHTON FAMILY CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THE BROUGHTON FAMILY CHARITABLE TRUST

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The following pages do not form part of the statutory financial statements:

Charity Detailed income and expenditure account and summaries

THE BROUGHTON FAMILY CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees	Lady Jocelyn Broughton, Secretary Sir Martin Faulkner Broughton, Chair Mr Michael Charles Broughton, Trustee
Charity registered number	1155925
Principal office	Rosemary House Woodhurst Park Oxted Surrey RH8 9HA
Accountants	Calder & Co 30 Orange Street London WC2H 7HF

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report together with the financial statements of the The Broughton Family Charitable Trust for the period 1 April 2025 to 31 March 2026.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit. The trustees are satisfied that there are identifiable benefits and that these are made available to the public.

Achievements and performance

a. INVESTMENT POLICY AND PERFORMANCE

The primary role of the investment portfolio is to grow the real value of the portfolio as much as possible. The charity's investment policy restricts the type of investments held within the portfolio to no more than 15% in any single line of stock, and in addition, no property investments are permitted. There is no minimum yield requirement and the risk category is set at medium to high.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The trustees of The Broughton Family Charitable Trust undertake an annual review of the major risks to which the Charity's assets may be exposed in accordance with the requirements of the Statement of Recommended Practice 2005. Internal accounting records are sufficient to show and explain all the Charity's transactions.

Structure, governance and management

a. CONSTITUTION

The principal objective of the charity is to carry out activities for the benefit of the public by:

1) supporting other charities by means of donations;

2) such charitable activities for the public benefit as are exclusively charitable according to the laws of England & Wales as the Trustees may determine from time to time; and to provide donations and grants to individuals and other charities.

Structure, governance and management (continued)

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charity's activities are conducted by its Trustees.

Plans for future periods

a. FUTURE DEVELOPMENTS

The charity intends to further support other charities in their charitable purposes for the public benefit. Although some of the capital is likely to be distributed for charitable purposes, the primary objective is to distribute proceeds and income generated from donated investments.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees on 20 October 2026 and signed on their behalf by:



Sir Martin Faulkner Broughton

(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent examiner's report to the Trustees of The Broughton Family Charitable Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 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 accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Vaishali Morjaria Dated: 20 October 2026

Vaishali Morjaria ACA

Calder & Co Chartered Accountants and Statutory Auditors
30 Orange Street
London
WC2H 7HF

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:				
Donations and legacies	2	**220,118**	**220,118**	*105,884*
Investments	3	**5,128**	**5,128**	*6,806*
Total income		**225,246**	**225,246**	*112,690*
Expenditure on:				
Charitable activities	4	**73,098**	**73,098**	*85,535*
Total expenditure		**73,098**	**73,098**	*85,535*
Net income before net gains on investments		**152,148**	**152,148**	*27,155*
Net gains on investments		**54,749**	**54,749**	*16,141*
Net movement in funds		**206,897**	**206,897**	*43,296*
Reconciliation of funds:				
Total funds brought forward		**373,605**	**373,605**	*330,309*
Net movement in funds		**206,897**	**206,897**	*43,296*
Total funds carried forward		**580,502**	**580,502**	*373,605*

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

The notes on pages 7 to 16 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		*2025* *£*
Fixed assets					
Investments	8		**572,470**		*347,310*
			572,470		*347,310*
Current assets					
Debtors	9	**-**		*30,000*	
Cash at bank and in hand		**9,293**		-	
		9,293		*30,000*	
Current liabilities					
Creditors: amounts falling due within one year	10	**(1,260)**		*(3,705)*	
Net current assets			**8,033**		*26,295*
Total assets less current liabilities			**580,503**		*373,605*
Net assets excluding pension asset			**580,503**		*373,605*
Total net assets			**580,503**		*373,605*
Charity funds					
Restricted funds	11		**-**		-
Unrestricted funds	11		**580,503**		*373,605*
Total funds			**580,503**		*373,605*

The financial statements were approved and authorised for issue by the Trustees on 20 October 2026 and signed on their behalf by:

The notes on pages 7 to 16 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Broughton Family Charitable Trust constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about the contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. Accounting policies (continued)

1.3 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Donations	220,118	**220,118**	*105,884*

3. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Dividends	5,119	**5,119**	*6,792*
Bank Interest	9	**9**	*14*
	5,128	**5,128**	*6,806*
Total 2025	*6,806*	*6,806*	

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Total 2026 £	*Total 2025 £*
General Fund	73,098	**73,098**	*85,535*
Total 2025	*85,535*	*85,535*	

5. Donations made

During the period, the charity made the following donations:

	2026 £
Able Kidz	**500**
BCA	**500**
Helping Disabilities	**500**
SPYP	**1,000**
Child Autism	**500**
British Liver Trust	**1,000**
Barton Camp	**1,000**
Brooke	**1,000**
NACOA	**500**
Cancer Research UK	**1,000**
Conquest Art	**500**
Otakar Kraus Music Trust	**500**
Echo	**1,000**
Support Our Military Veterans	**500**
George Coller Memorial Fund	**500**
Up n' Away	**500**
Scampps in Surrey	**1,000**
Childrens Air Ambulance	**1,000**
In Touch	**500**
Demand	**500**
Strongbones Childrens Trust	**500**
Physio Net	**1,000**
Joseph's Smile	**500**
Clowns in the Sky	**1,000**
Jack Kavanagh	**15,000**
EHAS	**1,000**
Joss Search Light	**500**
Ditch the Label	**500**
NYJO	**1,500**
Second Chance	**1,000**
Dogs Trust	**500**
Climbing Out	**500**
The CheerUp Squad	**500**
Support Line	**500**
Happy Days	**500**
Sixty One	**500**
On Course	**1,000**

Read for Good	**1,000**
Brain & Spine	**500**
Listening Books	**500**
Live Unlimited	**250**
Troupe	**500**
Clothing Solutions	**1,000**
London Wheelchair Rugby Club	**1,000**
Walking with the Wounded	**500**
Loughborough Junction Action Group	**500**
Parallel Youth Enterprise	**3,000**
Sofa Project	**500**
Hot Line Meals service	**1,000**
National Theatre	**5,741**
Off the Fence	**500**
Giving World	**1,000**
NARA	**500**
Young & Free	**500**
The 3H Foundation	**500**
Sand Dams	**1,000**
Drama Expressions	**500**
Dans Fund for Burns	**3,400**
London Youth	**2,000**
Zane	**500**
Youth on the Move	**500**
Other	**4,375**
	71,766

6. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Total funds 2026 £	*Total funds 2025 £*
Direct and governance costs	73,098	**73,098**	*85,535*
Total 2025	*85,535*	*85,535*	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Donations 2026 £	Total funds 2026 £	*Total funds 2025 £*
Donations	71,766	**71,766**	*84,275*
Governance costs	1,332	**1,332**	*1,260*
	73,098	**73,098**	*85,535*
Total 2025	*85,535*	*85,535*	

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 31 March 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

8. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	**347,309**
Additions	**440,290**
Disposals	**(260,939)**
Revaluations	**45,811**
At 31 March 2026	**572,470**
Net book value	
At 31 March 2026	**572,470**
At 31 March 2025	*347,309*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

9. Debtors

	2026 £	*2025 £*
Due within one year		
Other debtors	**-**	*30,000*
	-	*30,000*

10. Creditors: Amounts falling due within one year

	2026 £	*2025 £*
Bank overdrafts	**-**	*2,445*
Accruals and deferred income	**1,260**	*1,260*
	1,260	*3,705*

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2026 £
Unrestricted funds					
General Funds - all funds	**373,605**	**225,247**	**(73,098)**	**54,749**	**580,503**

Statement of funds - prior year

	Balance at 1 April 2024 £	*Income £*	*Expenditure £*	*Gains/ (Losses) £*	*Balance at 31 March 2025 £*
Unrestricted funds					
General Funds - all funds	*330,309*	*112,690*	*(85,535)*	*16,141*	*373,605*

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2026 £
General funds	**373,605**	**225,247**	**(73,098)**	**54,749**	**580,503**

Summary of funds - prior year

	Balance at 1 April 2024 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 March 2025* £
General funds	*330,309*	*112,690*	*(85,535)*	*16,141*	*373,605*

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Total funds 2026 £
Fixed asset investments	572,470	**572,470**
Current assets	9,293	**9,293**
Creditors due within one year	(1,260)	**(1,260)**
Total	580,503	**580,503**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	*Total funds 2025* £
Fixed asset investments	*347,309*	*347,309*
Current assets	*30,000*	*30,000*
Creditors due within one year	*(3,705)*	*(3,705)*
Total	*373,604*	*373,604*

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2026 £	2025 £	2025 £
Charity Income				
Dividends	**5,120**		*6,791*	
Bank interest	**9**		*14*	
Donations	**220,118**		*105,884*	
		225,247		*112,689*
Gains on investments				
Realised gains/(losses)	**8,938**		*5,045*	
Unrealised gains/(losses)	**45,811**		*11,096*	
		54,749		*16,141*
Gross income in the reporting period		**279,996**		*128,830*
Less:				
Charity Expenditure				
Donations	**71,766**		*84,275*	
Accountancy	**1,332**		*1,260*	
		73,098		*85,535*
Total expenditure		**73,098**		**85,535**
Net income before taxation for the reporting period		**206,898**		**43,295**
Tax payable		-		-
Net income for the reporting period		**206,898**		**43,295**
Surplus for the reporting period		**206,898**		*43,295*
Surplus/(Deficit) brought forward at 1 April 2023		**373,605**		*330,309*
Surplus carried forward at 31 March 2026		**580,503**		*373,604*