BERKHAMSTED ROTARY TRUST FUND CIO

Report and Accounts

for the year ended 30 June 2026

Registered charity number 1182564

BERKHAMSTED ROTARY TRUST FUND CIO

Report and Accounts
for the year ended 30 June 2026

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BERKHAMSTED ROTARY TRUST FUND CIO

Legal and Administrative Information

Status

Berkhamsted Rotary Trust Fund CIO (the "Charity") is a Charitable Incorporated Organisation governed by its constitution dated 26 March 2019. It was entered on the Register of Charities on 20 March 2019 under number 1182564.

The Charity began operating on 1 July 2019 on which date it assumed the assets and outstanding liabilities of the Rotary Club of Berkhamsted Bulbourne Trust Fund (registered number 298227) which was dissolved on 30 June 2021.

Address

Berkhamsted Town Hall, 196 High Street, Berkhamsted, Herts HP4 3AP

Trustees

The following served as Trustees during the year:

Stephen David Allen (Chairman)
Ian Robert Briscoe
John Howard Whiteley (Treasurer)
Paul Arthur Dubbins (appointed 9 September 2025)
Stacey Wilson-Howell (appointed 9 September 2025)
Geoffrey David Budd (resigned 30 September 2025)
John Ronald Simpson (resigned 30 September 2025)
Paul Nicholas Dumont Franc (Secretary) (appointed 29 July 2025; resigned 31 May 2026)

Independent Examiner

Philip Jones FCA, 6 Hunters Park, Berkhamsted HP4 2PT

Bankers

NatWest Bank plc
Sort code: 55-70-10
Account no.: 77694953

Report of the Trustees for the year ended 30 June 2026

The Trustees present their report and the accounts of the Charity for the year ended 30 June 2026.

Structure, Governance and Management

The Charity's affairs are managed by its Trustees, whose names are shown on page 3. The manner of appointment of Trustees, their terms of office and the procedures for retirement and removal from office are set out in the Charity's constitution.

Membership of the Charity is open to members of the Rotary Club of Berkhamsted Bulbourne. The Trustees may refuse an application for membership.

The Charity does not have any employees. In pursuing its objectives, it receives substantial voluntary support from its members and from third parties.

Prior to their appointment, Trustees are made aware of the Charity Commission's Information for new Trustees, are trained to understand their legal duties and obligations as Trustees, and certify their eligibility and suitability to act as such.

The Trustees have considered and keep under review the principal risks to which the Charity is exposed and have established procedures to manage and mitigate them.

They have adopted the policies of Rotary in Great Britain and Ireland in relation to:

- The General Data Protection Regulation governing privacy;
- Equality and Diversity;
- Health and Safety;
- Privacy; and
- Safeguarding.

Objects and Activities

The Charity's principal objects as set out in its constitution are the relief of the poor and needy in Berkhamsted, the surrounding area, any part of the United Kingdom or elsewhere in the world. It may pursue such other charitable purposes as defined by law as its members may direct.

Friends of Berkhamsted Rotary

In accordance with clause 9(6) of the Charity's constitution the Trustees have created this class of membership for individuals who are not members of Rotary but who share its aims and ethos and who wish to help from time to time in pursuit of its objectives.

Achievements, Performance and Significant Events

To enable it to meet its objectives the Charity raises funds from various sources. These are primarily:

- donations from its members and third parties and associated Gift Aid;
- fund-raising events; and
- sponsorship of fund-raising events.

The following paragraphs summarise the principal fundraising activities undertaken during the year.

The annual Berkhamsted Half Marathon and the associated five-mile Fun Run, now in their 43rd year, attracted over 2,100 registrations of whom 1,913 (Half Marathon 1,263; Fun Run 650) entered and completed the events. They produced a surplus of £30,093 (2025: £31,301). Substantial further funds were raised by participants on behalf of numerous local community organisations.

The traditional Berkhamsted community fireworks party again attracted a large attendance and generated a surplus of £17,032 (2025: £15,748). This was higher than the previous year largely due to an increase in attendees.

To plan and manage these events presents a considerable challenge and the Trustees acknowledge the significant contribution made by Rotarians and other groups to their success.

Santa's Sleigh, a collaborative effort with other local charities, raised £14,850 (including Gift Aid) (2025: £14,864) which was shared amongst the 20 (2025: 19) participating charities.

The annual golf day in support of Rennie Grove Hospice Care took place three days after the financial year end, and its surplus is not recognised in this year's accounts (2025: £2,855).

Further information about these activities is set out in the Statement of Financial Activities on page 9.

The Charity again supported a full range of Rotary-sponsored and student-focused events including Young Chef, the Technology Tournament, Youth Speaks and a Children's Fun Day – a visit to Whipsnade Zoo for children with a serious disability.

The Young Photographer competition, in its sixth year, received a record number of entries. Competitors were asked to submit photographs on the theme of Happiness in Nature. Local winners progressed to the District round, and the winning and commended photographs from our competition were also displayed at the Swan Youth Project.

Dacorum Young Artist was supported by 26 schools across Dacorum. The work of 687 students featured in an exhibition at Ashlyns School, where prizes and trophies were awarded by the Mayor of Dacorum, and culminated in an exhibition of winning entries at Hemel Hempstead Library.

The Charity maintained its support for the Dacorum Musical Instrument Library, which has operated successfully for a number of years in schools in Hemel Hempstead and has now extended its facilities to Berkhamsted. Unwanted instruments continue to be collected from local residents, then refurbished to supplement the library's stock.

In September, the Charity organised a river trip on the River Lea and River Stort for local senior citizens.

The Trustees continued their support for the Rotary Shoebox scheme which invites local schoolchildren to fill shoeboxes with toiletries and children's toys for distribution to countries in Eastern Europe. A total of 82 shoeboxes were packaged.

The Charity has continued its long-standing support for Tools for Self-Reliance and Work Aid, arranging collections from the public of redundant tools for refurbishment by these two charities prior to their redeployment overseas to assist the development of skills and businesses in local communities.

Three awards were made during the year, two Civic Awards and one Youth Civic Award, to local people in recognition of their outstanding service to the community.

Financial Review

Total income of the Charity for the year was £121,064 (2025: £137,159).

Expenses incurred in connection with the activities amounted to £59,932 (2025: £69,077) resulting in a surplus for the year of £61,132 (2025: £68,082).

The Trustees made donations totalling £61,161 (2025: £64,760), of which 73% related to UK charities and community organisations (principally in Berkhamsted and the local area) and 27% to overseas charities. 59 donations were shared across 49 beneficiaries representing a wide diversity of good causes and special needs, with a particular emphasis on those dealing with education, community affairs, youth, disabilities, medical and age-related issues, disaster relief and third world development.

The Charity's net assets at the end of the financial year amounted to £20,151 (2025: £20,180).

The Trustees maintain a policy of holding reserves to cover potential losses on fund-raising events which are weather-dependent, or which have to be cancelled or are adversely affected because of other factors. The Trustees have reviewed the amount of the reserve and decided to maintain it at £5,000.

The accounts and accounting policies for the year are set out on pages 9 to 14.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Financial Reporting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare accounts 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 accounts, the Trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to observe the methods and principles in the Charities Statement Of Recommended Practice;
- to make judgments and estimates that are reasonable and prudent;
- to state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- to prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the Charity's constitution. 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 for any financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the Trustees on 3 September 2026 and signed on their behalf by:

Stephen Allen
Chairman

Independent Examiner's Report to the Trustees of Berkhamsted Rotary Trust Fund CIO

I report to the Trustees on my examination of the accounts of the Berkhamsted Rotary Trust Fund CIO, charity number 1182564, (the "Trust") for the year ended 30 June 2026 consisting of the statement of financial activities, balance sheet, statement of cash flows and related notes 1 and 2 to the accounts as set out on pages 9 to 14.

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 and 2022 (the "Act").

I report to the Trustees in respect of my examination of the Trust's accounts carried out under section 145 of the 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 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.

Philip Jones FCA

3 September 2026

BERKHAMSTED ROTARY TRUST FUND CIO

Statement of Financial Activities for the year ended 30 June 2026

	2026 £	2026 £	2025 £	2025 £
Half Marathon & Fun Run				
Entry fee income	**56,581**		52,067	
Sponsorship & advertising income	**9,580**		17,719	
Set-up expenses	**(36,068)**		(38,485)	
		30,093		31,301
Fireworks Event				
Entry fee & other sales net income	**33,791**		29,760	
Sponsorship & advertising income	**1,000**		2,400	
Set-up expenses	**(17,759)**		(16,412)	
		17,032		15,748
Santa's Sleigh				
Income	**15,800**		15,799	
Expenses	**(950)**		(935)	
		14,850		14,864
Members' Activities and Administration				
Members' Gift-Aided donations	**2,410**		2,340	
Gift Aid thereon	**-**		692	
Other income	**1,508**		2,715	
Net administration expenses	**(554)**		(1,216)	
		3,364		4,531
Service committees' activities				
Sponsorship & advertising income	**258**		700	
Miscellaneous committee income	**30**		1,656	
Service activity expenses	**(4,601)**		(4,039)	
		(4,313)		(1,683)
Golf Day				
Income	**-**		5,745	
Expenses	**-**		(2,890)	
		-		2,855
Concert in the Quad				
Entry fee & other sales net income	**-**		4,213	
Sponsorship & advertising income	**-**		1,200	
Set-up expenses	**-**		(5,100)	
		-		313
Surplus from operations		**61,026**		67,929
Interest income	**106**		153	
Surplus for the year before donations	**61,132**		68,082	
Donations made	**(61,161)**		(64,760)	
(Deficit)/surplus for the year after donations	**(29)**		3,322	

BERKHAMSTED ROTARY TRUST FUND CIO

Balance Sheet
at 30 June 2026

	2026 £	2026 £	2025 £	2025 £
Current Assets				
Debtors	**1,673**		-	
Cash at bank - current account	**13,697**		17,573	
Cash at bank - savings account	**5,076**		5,352	
		20,446		22,925
Current Liabilities				
Income received in advance	**-**		(2,000)	
Accruals	**(295)**		(745)	
		(295)		(2,745)
Net Current Assets		**20,151**		20,180
Net Assets		**20,151**		20,180
Represented by:				
Reserves				
Balance brought forward		**20,180**		16,858
(Deficit)/surplus for the year		**(29)**		3,322
		20,151		20,180

Approved by the Trustees on 3 September 2026 and signed on their behalf by

John Whiteley
Treasurer

BERKHAMSTED ROTARY TRUST FUND CIO

Statement of Cash Flows
for the year ended 30 June 2026

	2026	2025
	£	£
Surplus from operations	**61,026**	67,929
Decrease/(increase) in debtors	**(1,673)**	2,622
(Increase)/decrease in accruals	**(450)**	460
(Increase)/decrease in income received in advance	**(2,000)**	805
Cash flows from operations	**56,903**	71,816
Cash flows from investing activities		
Interest received	**106**	153
Cash flows from distributions		
Donations paid	**(61,161)**	(64,760)
Net (decrease)/increase in cash and cash equivalents	**(4,152)**	7,209
Cash and cash equivalents at beginning of year	**22,925**	15,716
Cash and cash equivalents at end of year	**18,773**	22,925

BERKHAMSTED ROTARY TRUST FUND CIO

Notes to the Accounts

1 Accounting Policies

1.1 Basis of preparation

These accounts 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 accounts have been prepared in accordance with:

- the Charities Statement of Recommended Practice;
- Financial Reporting Standard 102 ("FRS 102") applicable in the United Kingdom and Republic of Ireland; and
- the Charities Act 2011 and 2022.

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

1.2 Going concern

The Trustees consider that there is no material uncertainty related to events or conditions that cast doubt on the Charity's ability to continue as a going concern.

1.3 Material prior year errors

No material prior year errors have been identified in the reporting period

1.4 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand and debtors excluding prepayments.

Financial liabilities held at amortised cost comprise creditors excluding deferred income. Financial liabilities that are provisions are held at fair value. No discounting has been applied on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

1.5 Income

All income is included in the statement of financial activities when the Charity is entitled to the funds, and the amount can be measured with reasonable certainty. Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the Charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

1.6 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.

1.7 Expenditure

Expenditure is recognised on an accruals basis as a liability as incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

1.8 Operating leases and hire purchase agreements

The Charity classifies the lease of property and printing and telecommunications equipment as operating leases; the title to the property and equipment remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

1.9 Taxation

The Charity is recognised as a charity for tax purposes in line with Paragraph 1 of Schedule 6 Finance Act 2010. No provision for taxation has, therefore, been made in these accounts.

1.10 Debtors

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

1.11 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.

1.12 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Reserves

The Trustees continue to review the level of reserves regularly. It remains the intention of the Trustees to set aside the minimum free reserves to be able to meet any foreseeable rises in charitable expenditure or falls in income.

2. Net Income

Year ended 30 June 2026	Sponsorship £	Other income £	Total income £	Expenses £	Net income £
Half Marathon & Fun Run	**9,580**	**56,581**	**66,161**	**(36,068)**	**30,093**
Fireworks Event	**1,000**	**33,791**	**34,791**	**(17,759)**	**17,032**
Santa's Sleigh	**-**	**15,800**	**15,800**	**(950)**	**14,850**
Members' Activities and Administration	**-**	**3,918**	**3,918**	**(554)**	**3,364**
Service committees' activities	**258**	**30**	**288**	**(4,601)**	**(4,313)**
Golf Day	**-**	**-**	**-**	**-**	**-**
Concert in the Quad	**-**	**-**	**-**	**-**	**-**
Interest income	**-**	**106**	**106**	**-**	**106**
	10,838	**110,226**	**121,064**	**(59,932)**	**61,132**

Year ended 30 June 2025	Sponsorship £	Other income £	Total income £	Expenses £	Net income £
Half Marathon & Fun Run	17,719	52,067	69,786	(38,485)	31,301
Fireworks Event	2,400	29,760	32,160	(16,412)	15,748
Santa's Sleigh	-	15,799	15,799	(935)	14,864
Members' Activities and Administration	-	5,747	5,747	(1,216)	4,531
Service committees' activities	700	1,656	2,356	(4,039)	(1,683)
Golf Day	-	5,745	5,745	(2,890)	2,855
Concert in the Quad	1,200	4,213	5,413	(5,100)	313
Interest income	-	153	153	-	153
	22,019	115,140	137,159	(69,077)	68,082