The Bothwell Charitable Trust
Financial Statements
Year Ended 5th April 2026

Charity registration number: 299056

The Bothwell Charitable Trust

Financial Statements

Year ended 5th April 2026

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The Bothwell Charitable Trust

Charity Reference and Administrative Details

Year Ended 5th April 2026

Charity registration number	299056
Trustees	Mr Crispian M P Howard Mrs Caroline S Howard Mrs Theresa J McGregor Mr Andrew McGregor
Registered Office	69 Burrell Road Compton Newbury Berkshire RG20 6QX
Independent Examiner	Palmer McCarthy Suite 70 Capital Business Centre 22 Carlton Road South Croydon CR2 0BS
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Investment manager	Walker Crips Stockbrokers Old Change House 128 Queen Victoria Street London EC4V 4BJ

The Bothwell Charitable Trust

Trustees' Annual Report

Year Ended 5th April 2026

The Trustees present their report and the financial statements of the charity for the year ended 5th April 2026. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees of the charity
The trustees who have served during the year and since the year end were as follows:

Mr Crispian M P Howard
Mrs Caroline S Howard
Mrs Theresa J McGregor
Mr Andrew McGregor

Objectives and activities
The Charity's objectives are to benefit or further such charitable purposes, charitable institutions or charitable foundations in the United Kingdom or elsewhere in such manner and in such proportions as the Trustees may from time to time in their absolute discretion determine.

Fund-raising Standards Information and Public benefit statement
The charity does not fundraise.

Strategic Report
Financial review (including reserves policy)
The Charity again this year donated more funds that were actually received in its investments. However, due to the gains on the disposal of the investments and the revaluation of its investments to market value the actual net movements in funds were a surplus of £211,491 (2025 –deficit £126,788). The Investments are still in a strong position with a market value of £3,065,033 (2025 - £2,791,523).

Plans for future periods
The major key objective for the coming year will be to continue our position in the community and provide charitable donations to those charities selected by the trustees.

Trustees' responsibilities
The trustees are responsible for preparing the Trustees' Annual 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/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

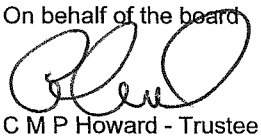
The Bothwell Charitable Trust

Trustees' Annual Report

Year Ended 5th April 2026

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

On behalf of the board



C M P Howard - Trustee

Date : 27/10/26

The Bothwell Charitable Trust

Independent Examiners Report to the Trustees of The Bothwell Charitable Trust

Year Ended 5th April 2026

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2026 which are set out on pages 5 to 12.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

Your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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][1].

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 :

Stephen J Hole

ACCA

Suite 70 Capital Business Centre, Carlton Road, Croydon CR2 0BS

Date 29/10/26

The Bothwell Charitable Trust

Summary Income and Expenditure Account#

Year Ended 5th April 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Endowment funds £	2026 Total £	2025 Total £
Income and endowments from:						
Donations and legacies		-	-	-	-	-
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Investments	2	123,375	-	-	123,375	144,920
Total income and endowments		123,375			123,375	144,920
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	3	(300,000)	-	-	(300,000)	(275,000)
Other	4	(14,425)	-	-	(14,425)	(13,712)
Total expenditure		(314,425)	-	-	(314,425)	(288,712)
Net gains / (losses) on investments	7	50,490	-	-	50,490	(22,228)
Net income / (expenditure)		(140,560)	-	-	(140,560)	(166,020)
Other recognised gains / (losses):						
Gains / (losses) on revaluation of fixed assets	7	352,051	-	-	352,051	39,232
Net movement in funds	10	211,491	-	-	211,491	(126,788)
Reconciliation of funds:						
Total funds brought forward	10	2,944,849	-	-	2,944,849	3,071,637
Total funds carried forward	10	3,156,340	-	-	3,156,340	2,944,849

All income and expenditure derive from continuing activities.

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

The Bothwell Charitable Trust

Balance Sheet

As At 5th April 2026

		2026	2025
Fixed assets			
Investments	7	3,065,033	2,791,523
Current assets			
Debtors		-	-
Investments	8	95,816	157,420
Cash at bank and in hand		86	534
		95,902	157,954
Creditors: amounts falling due within one year	9	(4,595)	(4,628)
Net current assets / (liabilities)		91,307	153,326
Net assets / (liabilities)		3,156,340	2,944,849
Charity Funds			
Restricted funds		-	-
Unrestricted funds	11	3,156,340	2,944,849
Total charity funds	11	3,156,340	2,944,849

The financial statements were approved and authorised for issue by the Board on 27/10/2026.

Signed on behalf of the board of trustees.

C M P Howard, Trustee

C S Howard, Trustee

T McGregor, Trustee

Theresa McGregor

27/10/26

A McGregor, Trustee

Andrew McGregor

The notes form part of these financial statements.

1 Summary of significant accounting policies

(a) General information and basis of preparation

Bothwell Charitable Trust is a registered charity in England. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are to provide donations to other charities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 42.

(b) Funds

Unrestricted funds 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from investments

	2026	2025
Dividends - equities	71,126	86,162
Interest - interest bearing securities	20,569	25,770
Overseas Dividends and Interest	31,676	32,965
Bank Interest	4	23
	123,375	144,920

3 Analysis of expenditure on charitable activities

	2026	2025
Charitable Donations		
Children's causes	22,000	17,000
Hospices	43,000	59,000
Other Causes	23,500	20,000
Medical Research	89,500	75,500
Disability / Social Work	122,000	103,500
	300,000	275,000

4 Governance costs

		2026	2025
Trustee Expenses	6	392	330
Independent Examiner Fee		1,500	1,500
Investment manager fees		12,473	11,822
Bank Charges		60	60
		14,425	13,712

5 Independent Examiner

The Independent Examiner fee amounts to £1,500 (2025 - £1,500).

9 Creditors: amounts falling due within one year

	2026	2025
Independent Examiner Fee	1,500	1,500
Bank Charges	5	5
Investment manager fees	3,090	3,123
	4,595	4,628

10 Fund reconciliation

Unrestricted funds

	Balance at start date	Income	Expenditure	Gains / (losses)	Balance at end date
Unrestricted	2,944,849	123,375	(314,425)	402,541	3,156,340

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fixed assets	3,065,033	-	3,065,033
Cash and current investments	95,902	-	95,902
Other current assets / liabilities	(4,595)	-	(4,595)
Total	3,156,340	-	3,156,340