REGISTERED CHARITY NUMBER: 312187

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Bernays Memorial Institute

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

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Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as per its governing document are to Maintain and make available for letting, Bernays Hall and the adjacent Glebe Hall to members of the Stanmore Community who wish to rent the premises.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

Letting of Bernays Hall, Stanmore and adjacent land left to the trustees by the bequest of the Reverend Leopold Bernays. To keep the hall and other parts in a fit condition to let and derive income to maintain them.

ACHIEVEMENTS AND PERFORMANCE

The income from letting and interest earned on investments was sufficient for the needs of the maintenance of the Hall and other buildings.

FINANCIAL REVIEW

Financial position

The income for the year was sufficient for the maintenance of the buildings, including refurbishment works of £32,951 such that no call was made upon reserves.

Reserves policy

Surpluses achieved in past years have allowed the creation of reserves totaling £544,000. It is the trustees aim to maintain this whilst maintaining the property in future.

Going concern

The trustees have sufficient funds in the bank to maintain the premises and no concerns about ability to pay any current or future expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is an unincorporated Charity, constituted under a deed of trust and an Order of the Charity Commission. The charity was registered with the Charity Commission on 17/06/1963 with charity number 312187.

Methods of appointment or election of Trustees

Under the original trust deed the current Rector of Stanmore is the Chairman of trustees and appoints others to fill vacancies as he deems appropriate to enable the smooth running of the trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
312187

Principal address
48 Dalkeith Grove
Stanmore
Middlesex
HA7 4SF

Trustees
Mrs J Wyndham
H V Stone
C Curran
N M Reese
J M Mackenzie-Corby
I M Stone

Independent Examiner
James Foskett BSc, FCA, DChA
DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Approved by order of the board of trustees on 22/10/2026 and signed on its behalf by:

Matthew Stone
22430000-586A-7A0C-27F2-08DF302DF6E5

I M Stone - Trustee

Independent examiner's report to the trustees of Bernays Memorial Institute

I report to the charity trustees on my examination of the accounts of Bernays Memorial Institute (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.

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.

James Foskett

22430000-586A-7A0C-2807-08DF302DF6E5

James Foskett BSc, FCA, DChA

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: 22/10/2026 22430000-586A-7A0C-280A-08DF302DF6E5

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Renting		68,264	69,310
Investment income	2	10,803	10,015
Total		79,067	79,325
EXPENDITURE ON			
Charitable activities	4		
Renting		78,361	52,206
NET INCOME		706	27,119
RECONCILIATION OF FUNDS			
Total funds brought forward		544,067	516,948
TOTAL FUNDS CARRIED FORWARD		544,773	544,067

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	10	241,746	241,746
CURRENT ASSETS			
Debtors	11	16,097	8,842
Investments	12	178,990	175,219
Cash at bank		116,521	130,625
		311,608	314,686
CREDITORS			
Amounts falling due within one year	13	(8,581)	(12,365)
NET CURRENT ASSETS		303,027	302,321
TOTAL ASSETS LESS CURRENT LIABILITIES		544,773	544,067
NET ASSETS		544,773	544,067
FUNDS	14		
Unrestricted funds		544,773	544,067
TOTAL FUNDS		544,773	544,067

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

22/10/2026

22430000-586A-7A0C-27FA-08DF302DF6E5

Matthew Stone

22430000-586A-7A0C-27F7-08DF302DF6E5

.....

I M Stone - Trustee

22430000-586A-7A0C-27D5-08DF302DF6E5

.....

N M Reese - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming resources
All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

Resources expended
All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	Unrestricted Funds 31/12/2025	Total Funds 31/12/2025	Unrestricted Funds 31/12/2024	Total Funds 31/12/2014
	£	£	£	£
Bank Interest	10,803	10,803	10,015	10,015

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 31/12/2025 £	Totals Funds 31/12/2025 £	Unrestricted Funds 31/12/2024 £	Totals Funds 31/12/2024 £
Bernays Hall Lettings	50,998	50,998	52,378	52,378
Glebe Hall Lettings	12,083	12,083	12,403	12,403
Stanmore Club Rent	5,183	5,183	4,529	4,529
	68,264	68,264	69,310	69,310

4. CHARITABLE ACTIVITIES COSTS

Summary by Fund Type - Current Year

	Unrestricted Funds 31/12/2025 £	Total Funds 31/12/2025 £
Education and Recreation for inhabitants of the Parish of Great Stanmore	78,361	78,361

Summary by Fund Type - Prior Year

	Unrestricted Funds 31/12/2024 £	Total Funds 31/12/2024 £
Education and Recreation for inhabitants of the Parish of Great Stanmore	52,206	52,206

Analysis of Expenditure by Activities - Current Year

	Direct Costs 31/12/2025 £	Grant Funding of Activities 31/12/2025 £	Support Costs 31/12/2025 £	Total 31/12/2025 £
Education and Recreation for inhabitants of the Parish of Great Stanmore	66,313	3,000	9,048	78,361

Analysis of Expenditure by Activities - Prior Year

	Direct Costs 31/12/2024 £	Grant Funding of Activities 31/12/2024 £	Support Costs 31/12/2024 £	Total 31/12/2024 £
Education and Recreation for inhabitants of the Parish of Great Stanmore	40,712	3,000	8,494	52,206

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

Analysis of Direct Costs

	Education and Recreation for inhabitants of the Parish of Great Stanmore 31/12/2025 £	Total 31/12/2025 £	Education and Recreation for inhabitants of the Parish of Great Stanmore 31/12/2024 £	Total 31/12/2024 £
Booking Agency	20,160	20,160	20,160	20,160
Cleaning	1,795	1,795	2,386	2,386
Light and Heat	7,638	7,638	10,082	10,082
Rates & Water	1,729	1,729	536	536
Refurbishment costs	32,951	32,951	0	0
Repairs, replacements & renewals	2,040	2,040	7,548	7,548
Total	66,313	66,313	40,712	40,712

6. GRANTS PAYABLE

Analysis of Grants

The Charity has made the following material grants to institutions during the year:

Name of Institution	2025 £	2024 £
St John's Church, Stanmore	3,000	3,000

7. SUPPORT COSTS

Analysis of Support Costs

	Education and Recreation for inhabitants of the Parish of Great Stanmore 31/12/2025 £	Total 31/12/2025 £	Education and Recreation for inhabitants of the Parish of Great Stanmore 31/12/2024 £	Total 31/12/2024 £
Independent Examiners Fees	732	732	720	720
Insurance	4,739	4,739	4,579	4,579
Internet	319	319	317	317
Misc Expenses	3,258	3,258	2,878	2.878
Total	9,048	9,048	8,494	8,494

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Renting	69,310
Investment income	10,015
Total	79,325
EXPENDITURE ON	
Charitable activities	
Renting	52,206
NET INCOME	27,119
RECONCILIATION OF FUNDS	
Total funds brought forward	
As previously reported	517,458
Prior year adjustment	(510)
As restated	516,948
TOTAL FUNDS CARRIED FORWARD	544,067

continued...

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2025 and 31 December 2025	235,952	5,794	241,746
NET BOOK VALUE			
At 31 December 2025	235,952	5,794	241,746
At 31 December 2024	235,952	5,794	241,746

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	40	848
Prepayments	16,057	7,994
	16,097	8,842

12. CURRENT ASSET INVESTMENTS

	31.12.25 £	31.12.24 £
Fixed Asset Investments	178,990	175,219

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	6,535	10,836
Other creditors	2,046	1,529
	8,581	12,365

14. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	544,067	706	544,773
TOTAL FUNDS	544,067	706	544,773

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,067	(78,361)	706
TOTAL FUNDS	79,067	(78,361)	706

Comparatives for movement in funds

	At 1.1.24 £	Prior year adjustment £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	517,458	(510)	27,119	544,067
TOTAL FUNDS	517,458	(510)	27,119	544,067

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	79,325	(52,206)	27,119
TOTAL FUNDS	79,325	(52,206)	27,119

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Prior year adjustment £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	517,458	(510)	27,825	544,773
TOTAL FUNDS	517,458	(510)	27,825	544,773

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	158,392	(130,567)	27,825
TOTAL FUNDS	158,392	(130,567)	27,825

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 (31.12.2024: None).

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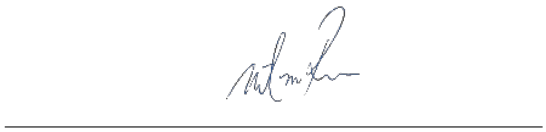
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