REGISTERED CHARITY NUMBER: 517743

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

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Gerald Arthur Rolph Foundation for Historic Preservation and Education.

Reference and Administrative Details for the Year Ended 31 December 2025

TRUSTEES	Colonel D L Rolph J B Wright M C Rolph M C Oglesby M L Rolph (appointed 16.4.25)
PRINCIPAL ADDRESS	Allerton Castle Allerton Park Allerton Mauleverer Knaresborough North Yorkshire HG5 0SE
REGISTERED CHARITY NUMBER	517743
INDEPENDENT EXAMINER	Thompsons Cold Bath Place Harrogate North Yorkshire HG2 0PQ

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

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 charitable objects of the Foundation are:

1. The preservation of the public benefit of the whole or part of buildings and their grounds and parkland known as Allerton Castle, North Yorkshire.

2. The preservation of the public benefit of furniture and pictures and chattels of any description ordinarily kept or intended to be kept at Allerton Castle.

3. The use and occupation of the Chapel at Allerton Castle for the advancement of Christian Religion and the practice of worship.

4. The provision of Allerton Castle or such part of it as shall be appropriate in the interests of social welfare and for the purpose of improving the conditions of life for the persons for whom the same and intended of facilities for physical recreation which will be available to members of the public at large.

5. The facilitation and encouragement of the use and occupation of the whole or part of Allerton Park and the use of such chattels for charitable educational purpose or for such other charitable purposes as the Trustees may determine.

Significant activities

The principal activity of the Foundation is to utilise the facilities of Allerton Castle to create sufficient resources for its maintenance and to promote and encourage access to and the study and appreciation of Allerton Castle, its contents and surroundings by students and the general public.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees have continued to monitor the cost efficiency of the Foundation during the last financial year, focusing expenditure on key areas of castle safety, restoration and ongoing maintenance works. .

Future Proposed Plans

Ongoing restoration works and critical maintenance of the building continues, including restoration of St. Mary's Chapel and the Temple which are key to the Foundations proposed education programme

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The Trustees continued to assess what they consider to be the main risks to the Foundation. This assessment covered the normal risks expected for a Foundation of this size and nature, including competition, clinical risk and the recruitment and retention of staff. The Trustees believe that there are adequate systems in place to mitigate these risks.

The Foundation continues to focus on the cost efficiency of its activities, reviewing internal management structures, working practices and costs along with the requirements of external advisers. Ongoing resource management systems ensure targets are met.

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

Report of the Trustees for the Year Ended 31 December 2025

Approved by order of the board of trustees on 20/5/26 and signed on its behalf by:

Colonel D L Rolph - Trustee

Independent Examiner's Report to the Trustees of
Gerald Arthur Rolph Foundation for
Historic Preservation and Education.

Independent examiner's report to the trustees of Gerald Arthur Rolph Foundation for Historic Preservation and Education.

I report to the charity trustees on my examination of the accounts of Gerald Arthur Rolph Foundation for Historic Preservation and Education. (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.

D d'Arcy Thompson FCA

Thompsons
Cold Bath Place
Harrogate
North Yorkshire
HG2 0PQ

Date: 20/5/26

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1	-	1	2
Charitable activities					
Fundraising		147,795	-	147,795	205,602
Other trading activities		48,098	-	48,098	-
Investment income	2	7,102	-	7,102	8,991
Total		202,996	-	202,996	214,595
EXPENDITURE ON					
Charitable activities					
Fundraising		146,831	-	146,831	179,695
Governance costs		35,327	-	35,327	-
Total		182,158	-	182,158	179,695
Net gains/(losses) on investments		(18,000)	-	(18,000)	-
NET INCOME		2,838	-	2,838	34,900
RECONCILIATION OF FUNDS					
Total funds brought forward		11,988,537	-	11,988,537	12,078,637
TOTAL FUNDS CARRIED FORWARD		11,991,375	-	11,991,375	12,113,537

The notes form part of these financial statements

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	5	9,825,221	-	9,825,221	9,858,073
Heritage assets	6	1,963,207	-	1,963,207	1,963,207
Investments	7	100	-	100	18,100
		11,788,528	-	11,788,528	11,839,380
CURRENT ASSETS					
Debtors	8	34,418	-	34,418	28,500
Cash at bank and in hand		297,520	-	297,520	250,257
		331,938	-	331,938	278,757
CREDITORS					
Amounts falling due within one year	9	(4,091)	-	(4,091)	(4,600)
NET CURRENT ASSETS		327,847	-	327,847	274,157
TOTAL ASSETS LESS CURRENT LIABILITIES		12,116,375	-	12,116,375	12,113,537
PROVISIONS FOR LIABILITIES	10	(125,000)	-	(125,000)	-
NET ASSETS		11,991,375	-	11,991,375	12,113,537
FUNDS	11				
Unrestricted funds				11,991,375	11,988,537
Restricted funds				-	125,000
TOTAL FUNDS				11,991,375	12,113,537

The financial statements were approved by the Board of Trustees and authorised for issue on 20/5/26 and were signed on its behalf by:

D L Rolph - Trustee

J B Wright - 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on cost

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

	31.12.25	31.12.24
	£	£
Deposit account interest	7,102	8,991

continued...

3. 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

Trustees' expenses paid for the year to 31st December 2025 were £3,190 (2024 £7,342).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	2
Charitable activities			
Fundraising	205,602	-	205,602
Investment income	8,991	-	8,991
Total	214,595	-	214,595
EXPENDITURE ON			
Charitable activities			
Fundraising	179,695	-	179,695
NET INCOME	34,900	-	34,900
RECONCILIATION OF FUNDS			
Total funds brought forward	11,953,637	125,000	12,078,637
TOTAL FUNDS CARRIED FORWARD	11,988,537	125,000	12,113,537

continued...

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2025 and 31 December 2025	9,825,000	328,519	15,000	10,168,519
DEPRECIATION				
At 1 January 2025	-	295,446	15,000	310,446
Charge for year	-	32,852	-	32,852
At 31 December 2025	-	328,298	15,000	343,298
NET BOOK VALUE				
At 31 December 2025	9,825,000	221	-	9,825,221
At 31 December 2024	9,825,000	33,073	-	9,858,073

The freehold property consists of Allerton Castle, Allerton Park, Allerton Mauleverer, HG5 0SE, Chapel, South Lodge, West Lodge and the Temple

6. HERITAGE ASSETS

The fixtures, chattels, sculptures and paintings situated at Allerton Castle are the property of the Foundation, which is responsible for their maintenance

7. FIXED ASSET INVESTMENTS

The Foundation has invested in 18,000 shares of Bongiovi Media & Technology which have been written down to zero value and 100 shares in Allerton Castle Limited which is dormant..

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	33,000	23,000
VAT	1,418	5,500
	34,418	28,500

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	4,091	4,600

10. PROVISIONS FOR LIABILITIES

	31.12.25 £	31.12.24 £
Provisions	125,000	-

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	11,988,537	2,838	11,991,375
TOTAL FUNDS	11,988,537	2,838	11,991,375

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	202,996	(182,158)	(18,000)	2,838
TOTAL FUNDS	202,996	(182,158)	(18,000)	2,838

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	11,953,637	34,900	11,988,537
Restricted funds			
Restricted funds	125,000	-	125,000
TOTAL FUNDS	12,078,637	34,900	12,113,537

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,595	(179,695)	34,900
TOTAL FUNDS	214,595	(179,695)	34,900

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	11,953,637	37,738	11,991,375
Restricted funds			
Restricted funds	125,000	-	125,000
TOTAL FUNDS	12,078,637	37,738	12,116,375

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	417,591	(361,853)	(18,000)	37,738
TOTAL FUNDS	417,591	(361,853)	(18,000)	37,738

continued...

12. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

13. OTHER FINANCIAL COMMITMENTS

The Charity has given no guarantees or other indemnities.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Gerald Arthur Rolph Foundation for Historic Preservation and Education.

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	2
Investment income		
Deposit account interest	7,102	8,991
Charitable activities		
Donations received	142,265	132,708
Tours of castle	5,512	5,116
Events at castle	18	37,880
RHI Biomass receipts	48,098	29,898
	195,893	205,602
Total incoming resources	202,996	214,595
EXPENDITURE		
Charitable activities		
Wages	23,578	38,705
Plants and materials	6,479	9,466
Maintenance of equipment	9,805	481
Preservation of castle	62,828	40,116
Restoration of chapel	-	130
Professional fees	2,475	6,263
Sundry expenses	16,621	15,502
Restoration of temple	27,520	36,180
Dep'n of fixtures & fittings	32,852	32,852
	182,158	179,695
Total resources expended	182,158	179,695
Net income	20,838	34,900