



# BERKHAMSTED CASTLE TRUST

A Charitable Incorporated Organisation  
Registered Charity (England & Wales) No. 1176286

## **Report and financial statements for the period ended 31 December 2018**



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## **Reference and administrative information**

<b>Charity name</b>	Berkhamsted Castle Trust
<b>Charity type</b>	Charitable Incorporated Organisation (Foundation Model)
<b>Charity number</b>	1176286
<b>Registered Address</b>	Hilltop House Gravel Path Berkhamsted Hertfordshire HP4 2PJ
<b>Operational Address</b>	Berkhamsted Castle White Hill Berkhamsted Hertfordshire HP4 1JL

**Trustees** Trustees who served between formation and 31 December 2018 (“the reporting period”) were as follows:

Adrian Barham <sup>1</sup>	(appointed at formation)
Sarah Caradec	(appointed 12 November 2018)
Lou Garrod	(appointed 12 November 2018)
Susan Johnson <sup>2</sup>	(appointed 14 November 2018)
Richard Thompson	(appointed 12 November 2018)
Ken Wallis <sup>3</sup>	(appointed at formation)
Bill Willett	(appointed at formation)

Trustees in post at the date of formal adoption of this report were as follows:

Adrian Barham <sup>1</sup>	
Sarah Caradec	
Patrick Emery	(appointed 10 February 2019)
Lou Garrod	
Susan Johnson <sup>2</sup>	
Peter Matthews <sup>4</sup>	(appointed 4 March 2019)
Dr James Moir	(appointed 25 February 2019)
Professor Jonathan Morris	(appointed 12 January 2019)
Richard Thompson	
Ken Wallis <sup>3</sup>	
Bill Willett	

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<sup>1</sup> Chair of Trustees & nominee of Berkhamsted Local History & Museum Society

<sup>2</sup> Nominee of Berkhamsted Citizens Association

<sup>3</sup> Nominee of Berkhamsted & District Archaeology Society

<sup>4</sup> Nominee of Berkhamsted Town Council



## **Report of the Trustees for the period ended 31 December 2018**

The Trustees present their first report and financial statements since establishment of Berkhamsted Castle Trust as a charitable incorporated organisation (CIO), covering the period from incorporation to 31 December 2018.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **Objectives and activities**

This report looks at what the charity has achieved and the outcomes of its work in the reporting period. Berkhamsted Castle Trust reports the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### **Purposes and aims**

The object of Berkhamsted Castle Trust is the advancement of the education of the public by:

- (1) promoting or assisting in the promotion of improvements in the organisation and provision of information and other services and facilities for visitors by the Historic Buildings and Monuments Commission for England (also known as Historic England) and The English Heritage Trust (registered charity no: 1140351) or their successors in respect of Berkhamsted Motte and Bailey Castle, Hertfordshire (a scheduled ancient monument, List entry Number: 1010756) ("the castle") and generally in the preservation and upkeep of the castle and by fostering the use and enjoyment of the castle by the public;
- (2) conducting, financing or otherwise commissioning historical research or archaeological investigation into the castle (and people or events of historical significance connected to it) and making public the results of such research or investigation (by means of publications, exhibitions, lectures, meetings, events, discussions, guided visits or otherwise);
- (3) taking into ownership or use in order to further the above object any land or building forming part of, or formerly part of, the castle (whether by purchase, lease, receipt as a gift or otherwise).

## ***Historical development***

Local engagement with Berkhamsted Castle has for many years been co-ordinated through a Castle Liaison Group chaired by a Councillor from Berkhamsted Town Council. This Group brought together representatives from Berkhamsted Local History & Museum Society (registered charity no: 803417), Berkhamsted and District Archaeology Society, Berkhamsted Citizens Association, Berkhamsted Town Council and Dacorum Borough Council who would meet periodically with a representative from The English Heritage Trust (registered charity no: 1140351) and the Duchy of Cornwall's Land Steward for the area. In addition, for well over a decade, the Berkhamsted Local History & Museum Society has run the visitors' room adjacent to the cottage at the Castle in which sixteen panels set out the history and development of the Castle and the town.

A strategic decision was taken in 2017 to establish a new registered charity focussed solely on the Castle, as a replacement for the Castle Liaison Group, and to work towards local management of the site (including the visitors' room) in partnership with The English Heritage Trust. Each of the stakeholders on the Castle Liaison Group was given a right to nominate one Trustee to the new charity to continue to represent their interests.

## ***Achievements and performance***

The period from incorporation to 31 December 2018 has inevitably been a period of establishment and consolidation. The Trust has gradually expanded its operations, recruited volunteers and taken over greater and greater responsibilities. It continues to grow and is making a significant contribution towards to knowledge and understanding of the Castle and its former residents, presenting that to the wider public in a variety of ways.

### *Donation of outer earthworks to East*

In 2013, in anticipation of the 950<sup>th</sup> anniversary of the Norman Conquest (in 2016), the Chair of Trustees started to research the history and ownership of a three acre strip of land to the East of the publicly accessible Castle site containing the outer earthworks of the Castle. That land formed part of the scheduled monument, but had been untended for a considerable period (well in excess of 15 years). He was successful in tracing the ownership to a company called MKG Medical UK Ltd, a subsidiary of a US pharmaceutical company, Mallinckrodt Pharmaceuticals (registered for tax purposes in Ireland as Mallinckrodt Plc). After an initial approach and a series of discussions, MKG Medical UK Ltd agreed to make the property available for local use.

In the first few months of the charity's operation, the Chair of Trustees finalised a proposal for the three acres to be donated by MKG Medical UK Ltd to the charity, and this was agreed to by the Trustees. In addition, a cash donation of £25,000 to assist with remedial works on the property (principally repairs to fencing and care / maintenance of trees and clearance of vegetation) was generously made by the company. A ceremonial handover of the land happened on Friday 11 May 2018 with an event at the Castle in the presence of the Lord Chancellor and Secretary of State for



Justice, the Rt. Hon. David Gauke MP, together with the Mayors of both Dacorum and Berkhamsted. A short introductory video about the history of the site was shown on screens to those attending, and this was followed by a series of speeches before the symbolic handover of a large (and heavy) key. The event was covered by the BBC (see <http://www.bbc.co.uk/news/uk-england-beds-bucks-herts-44057146>) as well as local radio. The formal legal transfer of the land to the charity was completed in July 2018.

#### *Shadow operation of Castle Visitors' Room*

During the course of the 2018 season (Easter bank holiday weekend and weekends from May to September) volunteers from the Trust assisted the Berkhamsted Local History & Museum Society with operation of the visitors' room at the Castle. This provided an opportunity for the Trust to better understand the requirements and difficulties of running this visitor facility, and where improvements could be made. During the 2018 season there was a total of 2759 visitors to the room (although a significantly larger number visited the Castle site as a whole).

#### *Acting as Castle Keyholder*

For the past 40 years or so, responsibility for locking and unlocking the Castle site had fallen to the residential tenants at the cottage in the Castle grounds (two generations of the same family). In September 2018 they gave notice to leave the property, and the cottage temporarily became vacant. Following discussions with English Heritage, it was agreed that the Trust would take over day to day responsibility for locking and unlocking the Castle and for monitoring the site, and that function has been performed since the start of October 2018.

#### *Photographic Record of the Castle*

In October 2018, with the generous support of local photographer, Martin Evening, the Trust launched a year-long photographic project to record the Castle through the seasons. Photographs will be taken in different light and weather conditions with a view to building a portfolio of images that can be used on the Trust's web site and which can form the basis of a photographic exhibition and perhaps a calendar or coffee-table style book about the Castle in due course.

#### *Volunteer thankyou tea party*

The Trust hosted a 'thankyou' event at the Court House on 18 November 2018 for the volunteers from the Berkhamsted Local History & Museum Society and elsewhere who give their time to run the visitors' room at the Castle. As well as being a good opportunity for all the volunteers to meet each other, it enabled the Trust to explain all the projects it had been working on since it was established, and the activities it would be undertaking in the coming months.

#### *Geophysical survey of the Castle*

In November the Trust applied for and received a licence from Historic England under section 42 of the Ancient Monuments and Archaeological Areas Act 1979 to undertake a geophysical survey of the whole Castle site. This is to be carried out

during 2019 by RSK Geophysics, one of the UK's leading geophysical consultancy practices outside of the natural resources sector (and whose head office is based nearby in Hemel Hempstead). RSK have, very generously, offered to provide these services to the Trust on a free of charge basis. The Trust is hopeful for some exciting and informative results by next summer. The Trust has already been asked whether there are any former monarchs connected with the Castle whose final resting place is unaccounted for!

#### *Heritage Hub – consultants' site visit*

In March 2018 Berkhamsted Local History & Museum Society secured a £60k grant from the National Lottery's the Heritage Lottery Fund to explore innovative options for establishing a Heritage Hub in Berkhamsted. Given the Castle's significant role in the heritage of the town, this project has involved consideration of the Castle's role in any future presentation of the town's heritage, and the Trust has been supportive of the Heritage Hub project's aims.

On 28 November 2018 the Trust welcomed the Heritage Hub's consultants, Fourth Street Place Consultants Ltd, to the Castle to take a detailed look at the site and at the cottage in particular as a potential location for any physical Heritage Hub exhibition space. As had long been suspected, the internal structure of the cottage shows signs of being significantly earlier than the 1865 date shown over the doorway. This is apparently consistent with other properties in the area constructed by the Earls Brownlow, where earlier structures were re-used / re-purposed. From what was seen, parts of the cottage may date from as early as the mid-17th century. Further investigation of the cottage clearly needs to be undertaken, and perhaps even some dendrochronology dating of the timbers.

#### *Agreement with Berkhamsted Local History & Museum Society*

For many years the visitors' room at the Castle has been licensed by English Heritage to the Town Council, which in turn sub-licensed it to the Berkhamsted Local History & Museum Society. The creation of the Trust provided an opportunity to simplify this structure, with a licence being given by English Heritage directly to Berkhamsted Castle Trust. In early December, therefore, the Trust agreed with Berkhamsted Local History & Museum Society that responsibility for co-ordinating activities in connection with the Castle, including all on-site activities (co-ordination of the visitors' room, the volunteer rota and guided tours), should pass to the Trust and a licence for the room given for 2019 by the Town Council.

From a practical point of view, there would be no significant difference to the running of the visitors' room rota in future years, and the materials on display which were carefully produced by the Berkhamsted Local History & Museum Society would continue to be shown until such time as any new interpretation is agreed with English Heritage based on any new research.

However, the Trust recognises the wealth of knowledge, information and talent in Berkhamsted Local History & Museum Society in connection with the Castle, and agreed that Berkhamsted Local History & Museum Society would be appointed as the

Trust's primary research partner in connection with the undertaking of historical research relating to Berkhamsted Castle and its former residents.

#### *Local Management Agreement*

Discussions continued throughout the reporting period between the Trust and English Heritage on the potential for a wider local management role for the Trust. The expectation is that a Local Management Agreement will be entered into during 2019.

#### *Commissioning of new web site*

Going forward, the new charity intends to build on the valuable research and information about the Castle that has traditionally been presented via a web site run by the Berkhamsted Local History & Museum Society, and in due course supplement it with new material. Under the agreement with the Society, content from the old web site is able to be re-purposed for the new site, and that site will be retired once the Trust's site is up and running.

Accordingly, local web designers McMorran Media were commissioned in December 2018 to design and build a new web site for the charity to act as a showcase for the Trust's activities and a repository for educational information about the Castle and its former inhabitants. A target date of Easter 2019 was set for delivery of the new web site. At the same time, social media accounts on popular platforms Facebook, Twitter, Instagram and YouTube were secured with common branding of "BerkoCastle" (due to limitations on username length).

#### *Conservation Management Plan*

For a significant number of years the various participants in the Castle Liaison Group had been working to encourage English Heritage to prepare a Conservation Management Plan for the Castle, to help record the historical significance of the site and plan where further research is required / how best to manage the site going forwards.

The advent of the Trust has allowed us to work with English Heritage to commit to the production of a CMP during 2019. English Heritage has agreed to cover the costs of producing this in its entirety (rather than the Trust or the Town Council having to contribute), and a brief to potential consultants was issued jointly by Trust and English Heritage at the end of October. The consultant appointment process had not completed by the end of the reporting period, with work on producing the plan due to start in the spring of 2019. The consultants preparing the CMP are asked to complete it by next summer.

In preparation for work on the CMP the Trust has held discussions with the archivist at the Duchy of Cornwall about access to their records, and the Chair of Trustees was hosted at the Duchy's headquarters for a preliminary review of their holdings relating to Berkhamsted Castle. Unfortunately most of the early records relating to the castle were apparently destroyed in a fire in the mid 1700s, but the Trust will be allowed unfettered access to whatever the Duchy still has. We remain hopeful that there are some documentary treasures lurking in the archive somewhere.

## *Administration*

The day to day administrative functions of the Trust have been greatly enhanced by the provision of IT support through the Google for Non-profits scheme and the Tech Trust (now known as Charity Digital – registered charity no: 1133179). Through use of these arrangements, the Trust has been able to make use of the G-suite of IT products and run its own e-mail arrangements through G-mail using a bespoke domain name. The Google for Non-profits scheme will also allow the Trust in future to use features like Google Maps and a generous \$10k per month Google AdWords allowance to promote the Trust and its activities. The Tech Trust will also allow the Trust to obtain low cost versions of computer software, such as video and image editing software to be used in support of our web site and social media work. The Trustees are extremely grateful to both Google and Tech Trust for the support offered to the Trust.

## **Plans for the future**

The Trust believes it is already making a significant contribution to many sectors of the public with an interest in the history of the Castle and its former residents, and is well positioned to deepen our impact over the next twelve months. During 2019 the Trustees will:

- continue to act as keyholder for the Castle
- take formal responsibility for running the visitors' room at the Castle, and welcome guests to the wider Castle site (including offering guided tours)
- undertake complete site-wide geophysical investigations of the site
- work with English Heritage and the appointed consultants to deliver the Conservation Management Plan for the Castle
- increase the Trust's visibility through the delivery of a new web site and social media accounts
- encourage new volunteers to support our work on site, both in supervising the visitors' room and more widely in other roles
- develop new funding streams to support the Trust's work, perhaps through a "Friend of Berkhamsted Castle" Scheme or online / text donation arrangements
- continue to work with the Heritage Hub consultants to ensure that Berkhamsted Castle is at the heart of any future presentation of the heritage of the town
- maintain the portion of the Scheduled Monument site owned by the Trust and consider, in conjunction with English Heritage, how best to re-integrate that area to facilitate public access from the existing publicly-accessible Castle site

In order to deliver these, the Trustees will hold a strategy meeting where it is envisioned that there will be substantial conversations about the future focus of the Trust, including both the capacity for activities and the level of spend.

## **Public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their

powers and duties. The public benefit of the Charity's activities is focussed on providing education to the general public about the history of the Castle and its former inhabitants and this is achieved principally by providing on-site access to a visitors' room and guided tours around the Castle through which education is provided to visitors from the local area, nationally and internationally.

### **Structure, governance and management**

Berkhamsted Castle Trust adopted its constitution on 13 December 2017 using the Charity Commission's Charitable Incorporated Organisation Foundation Model documentation and was formally incorporated and registered by the Charity Commission on 14 December 2017. The Berkhamsted Local History & Museum Society, Berkhamsted and District Archaeology Society, Berkhamsted Citizens Association, Berkhamsted Town Council and Dacorum Borough Council, as local stakeholders of the original Castle Liaison Group, were all given a right to nominate one trustee each to represent their interest in the Castle. The Trust may have a maximum of 15 trustees, inclusive of the 5 nominee trustees.

During the period of this report the Trust was run initially by the three trustees appointed at registration, who established a bank account for the Trust, registered the Trust with HM Revenue & Customs for gift aid / charitable tax purposes, solicited nominations for further trustees from the local stakeholder groups and also looked to recruit further trustees with particular skills / abilities to be able to assist the Trust with its future development. In particular, additional trustees were sought from the University of Hertfordshire and from Berkhamsted Schools Group (registered charity no: 310630) in order to bolster the Trust's educational capability, and trustees with financial, marketing and heritage skills to enable those aspects of the Trust's development to be overseen by suitably capable individuals.

### **Financial review**

The results for the CIO's first period were in line with the trustees' expectations. Limited public exposure of the Trust's activities meant that donations over and above the large initial donation from MKG Medical UK Ltd were similarly limited. However, the Trust had relatively few outgoings during the period as it existed broadly in shadow form in parallel to the Berkhamsted Local History & Museum Society's operations at the Castle. Initial financial commitments were entered into towards the end of the reporting period in connection with delivery of a new web site for the Trust, but otherwise there were limited outgoings during 2018.

### **Reserves policy and going concern**

In this initial start-up phase the Trustees have agreed to maintain the Trust's assets in a liquid balance of funds in the bank. No illiquid or longer term investments have been made pending a more detailed planning of the Trust's future strategy and funding requirements.

All the funds of the Trust are unrestricted. The trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on the going concern basis.

## **Risk**

The major risks to which the Charity is exposed have been identified by the Trustees and are monitored and reviewed regularly. A risk register will in due course be prepared and maintained. The Trustees minimise investment risk through maintenance of liquid assets at a reputable High Street bank; finance risk by the preparation and monitoring of budgets; strategic risk by the maintenance of good practice; and operational risk and regulation compliance risk through the regular review of activities and (where appropriate) the use of professional advisers.

## **Statement of Trustees' responsibilities**

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 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. 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 financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Independent examiner**

Katie Hemingway kindly agreed to undertake an independent examination of the accounts for the period and has expressed a willingness to continue in the capacity of Independent Examiner for future years.

This report was approved by the Trustees on 20 October 2019  
and signed by:



**Adrian Barham**  
Chair of Trustees





## Independent Examiner's report to the Trustees



CHARITY COMMISSION  
FOR ENGLAND AND WALES

### Independent examiner's report on the accounts

#### Section A Independent Examiner's Report

Report to the trustees/  
members of

BERKHAMSTED CASTLE TRUST

On accounts for the  
year ended

31 DECEMBER 2018

Charity no  
(if any)

1176286

Set out on pages

15 to 19

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2018.

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 Trust's accounts carried out under section 145 of the 2011 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 Charities 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.

Signed:

Date:

14/10/2019

Name:

Katie Hemingway

**Relevant professional qualification(s) or body (if any):**

Association of Chartered Certified Accountants

**Address:**

9 Hunters Park

Berkhamsted

HP4 2PT

## Statement of financial activities

Statement of financial activities for the period to 31 December 2018

<b>Incoming Resources</b>	GBP	GBP
<u>Voluntary Income</u>		
MKG Medical UK Ltd (incl land valued at £25K) <sup>(NOTE 2)</sup>	50,000.00	
Gifts in Kind	762.09	
Donations via charity fundraising websites	394.97	
Donations via Standing Order	100.00	
Cash donations at the castle	32.00	
	<hr/>	51,289.06
 <b>Resources Expended</b>		
<u>Costs of Generating Voluntary Income</u>		
Fees in connection with land donation	- 264.04	
Charity fundraising website fees	- 1.66	
	<hr/>	- 265.70
 <u>Other resources expended</u>		
Depreciation of website Fixed Asset <sup>(NOTE 3)</sup>	- 625.00	
Fees and registrations	- 237.30	
Visitor centre costs	- 131.80	
Site maintenance costs	- 112.15	
		- 1,106.25
		<hr/>
		<b>49,917.11</b>
		<hr/> <hr/>



## **Balance Sheet**

Balance Sheet as at 31 December 2018

	GBP	GBP
<b><u>Fixed Assets</u></b> <sup>(NOTE 1)</sup>		
Land donated by MKG Medical UK Ltd <sup>(NOTE 2)</sup>	25,000.00	
Website (after depreciation) <sup>(NOTE 4)</sup>	<u>1,875.00</u>	
		26,875.00
<b><u>Current Assets</u></b>		
Bank account	25,446.56	
Gift Aid owed by BT MyDonate	58.75	
Gift Aid not yet claimed from HMRC	20.00	
Prepaid insurance	<u>16.80</u>	
		25,542.11
<b><u>Creditors</u></b>		
Website designer	<u>- 2,500.00</u>	
		- 2,500.00
		<u><b>49,917.11</b></u>



## **Notes to the financial statements**

1. Only assets over the value of £1,000 have been capitalised.
2. 3 acres (1.2 hectares) of land. For Land Registry purposes the land was declared as being received as a gift for no consideration, but with a notional property value of £25k. This was based on an agricultural property price of around £8k per acre, but noting that the land forms part of the Scheduled Ancient Monument and is therefore subject to significant use restrictions.
3. The value of the Land Assets has not been depreciated. Other assets have been depreciated over a 4 year period.