



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2025

Charity no. 1019552

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Legal and administrative information

Charity name	1 st Apsley Scout Group	
Charity registration no.	1019552	
Registered office	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
Trustees	Simon Fancourt Rachel Woods Amanda Austin Claire Stevens Sarah Cox Michelle Lehner Hazel Pritchard Natasha Young	Group Lead Volunteer Group Chair Group Treasurer Group Administrator (appointed 10 April 2025) (appointed 10 April 2025) (appointed 24 February 2025)
Independent examiner	Enaid Accountancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	HSBC Bank plc. Unit 2, Marlowes Centre Marlowes Hemel Hempstead Hertfordshire, HP1 1DX	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy and loyal;
- **Respect** - We have self-respect and respect for others;
- **Care** - We support others and take care of the world in which we live;
- **Belief** - We explore our faiths, beliefs and attitudes; and,
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and,
- make and live by their Promise.

Achievements and performance for 2024-2025

Each section holds a weekly meeting (term time only) and follows a termly programme, the aims of which are to have fun, to achieve badges in line with Scout Association policy and to get outside when possible. Additional events, trips and camps are held, some for all ages, others section specific. At the beginning of the new Scouting year in September 2025 there were 4 Squirrel dreys, 4 Beaver colonies, 3 Cub packs and 3 Scout troops in the Group.

Chief Scouts awards were presented to members at each stage of scouting. Beavers, cubs and scouts all had the chance to take part in nights away activities; squirrels had a 'day' camp to give them an idea of what a night away was about.

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Plans for the future

Long term the group would like to extend its HQ, however, this will require a substantial fundraising campaign.

Financial review

During the current financial year the Charity incurred a deficit of £12,622 (2024: £11,735), decreasing total reserves at year end to £43,948 (2024: £56,570).

Of the total reserves held at year end £43,948 was unrestricted in nature (2024: £56,570).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold at least £20,000 which is currently held in bonds. Our bank account holds a sum toward payment of precepts to both TSA and Hertfordshire

Scouts, both of which are increasing substantially in 2025.

Investment policy

The Group's Income and Expenditure is within its budget and as a consequence there are not sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. Other than our reserves in bonds all funds are held in cash using a mainstream bank.

The Group Trustee Board regularly monitors the levels of bank balances and would increase the amount in bonds if adequate funds were available.

Structure, governance and management

Governing document

The Group is a trust established under its rules which are common to all Scouts. The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 6 Trustees (including 1 Ex Officio Trustee – the Group Lead Volunteer) and meets three times a year.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps

other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk and internal control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- *Damage to the building, property and equipment.*
The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- *Injury to leaders, helpers, supporters and members.*
The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- *The Group is primarily reliant upon income from subscriptions and letting income.*
The trustees have made a decision to claim all Gift aid outstanding, this will increase income in the short term. Once arrears are claimed a regular annual claim will be made. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.
- *Reduction or loss of leaders.*
The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.
- *Reduction or loss of members.*
The Group provides activities for all young people aged 4 to 14. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

- *Fraud or management override.*
The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content

of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the 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 FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective 1 January 2019.

This report was approved and authorised for issue by the Board of Trustees on 10 January 2026 and signed on its behalf by:



Rachel Woods

Group Chair

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2025 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- 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.

APPD

Andrew Philip Nash FCA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 3 March 2026

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2025

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £	<i>Total Funds Year ended 31 Aug 2024 £</i>
Income from:					
Donations and legacies	2	58,365	3,750	62,115	49,943
Charitable activities	3	69,854	-	69,854	76,636
Other trading activities	4	6,159	-	6,159	6,854
Total income		134,378	3,750	138,128	133,433
Expenditure on:					
Raising funds	5 & 6	-	-	-	694
Charitable activities					
Group activities	5 & 7	142,708	-	142,708	132,934
Two Waters Activities	5 & 7	4,292	3,750	8,042	11,540
Total expenditure		147,000	3,750	150,750	145,168
Net income/(expenditure)		(12,622)	-	(12,622)	(11,735)
Reconciliation of funds:					
Total funds brought forward	11 & 12	56,570	-	56,570	68,305
Total funds carried forward	11 & 12	43,948	-	43,948	56,570

The notes on pages 9 to 18 form part of the financial statements.

Balance Sheet

As at 31 August 2025

	<i>Notes</i>	Total Funds 31 Aug 2025 £	<i>Total Funds 31 Aug 2024 £</i>
Fixed assets			
Tangible assets	8	1,943	<i>3,855</i>
Current assets			
Debtors & prepayments	9	2,281	<i>2,892</i>
Short term investments		20,000	<i>20,000</i>
Cash at bank and in hand		20,516	<i>30,615</i>
Total current assets		42,797	<i>53,507</i>
Creditors - amounts falling due within one year	10	(792)	<i>(792)</i>
Net current assets		42,005	<i>52,715</i>
Net assets		43,948	<i>56,570</i>
Funds of the charity:			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	43,948	<i>56,570</i>
Total charity funds		43,948	<i>56,570</i>

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 10 January 2026 and signed on their behalf by:

R Woods

Rachel Woods

Group Chair

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2025 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing global economic uncertainty has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is 70 High Ridge Road, Hemel Hempstead, Hertfordshire, HP3 0AU.

Fund accounting

General funds are unrestricted funds which 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 that are to be used in accordance with specific restrictions imposed by donors or that 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 note 11 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Motor vehicles	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors 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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Subscriptions and investitures	49,449	-	49,449
Grants	5,724	-	5,724
Donations and other income	3,192	3,750	6,942
	58,365	3,750	62,115
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Subscriptions and investitures	<i>45,718</i>	<i>-</i>	<i>45,718</i>
Donations and other income	<i>4,225</i>	<i>-</i>	<i>4,225</i>
	<i>49,943</i>	<i>-</i>	<i>49,943</i>

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Camps	52,065	-	52,065
Youth activities	16,062	-	16,062
Two Waters Activities	1,727	-	1,727
	69,854	-	69,854
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Camps	46,331	-	46,331
Youth activities	29,351	-	29,351
Two Waters Activities	954	-	954
	76,636	-	76,636

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Hut and minibus hire	4,607	-	4,607
Sale of uniforms	1,552	-	1,552
	6,159	-	6,159
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Hut and minibus hire	4,001	-	4,001
Sale of uniforms	2,853	-	2,853
	6,854	-	6,854

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2025	31 Aug 2025	31 Aug 2025
	£	£	£
Raising funds	-	-	-
Charitable activities			
Group activities (see breakdown below)	100,332	42,376	142,708
Two Waters Activities (see breakdown below)	5,654	2,388	8,042
	105,986	44,764	150,750

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2024</i>	<i>31 Aug 2024</i>	<i>31 Aug 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	469	225	694
Charitable activities			
Group activities (see breakdown below)	89,830	43,104	132,934
Two Waters Activities (see breakdown below)	7,798	3,742	11,540
	98,097	47,071	145,168

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

Direct costs on group activities includes:

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	<i>£</i>
Capitation	24,608	<i>20,345</i>
Camp expenses	52,614	<i>34,559</i>
Weekly Section activities	4,447	<i>6,352</i>
Youth activities	11,006	<i>19,512</i>
Uniforms and badges	7,657	<i>9,062</i>
	100,332	<i>89,830</i>

5. Total expenditure (continued from previous page)

Direct costs on Two Waters Activities includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Course expenses	1,430	-
Equipment repairs and renewals	4,224	<i>7,798</i>
	<u>5,654</u>	<i><u>7,798</u></i>

Indirect costs includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Premises	33,908	<i>34,303</i>
Administrative costs including depreciation	7,510	<i>9,106</i>
Governance costs	3,346	<i>3,662</i>
	<u>44,764</u>	<i><u>47,071</u></i>

Governance costs includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Insurance - buildings	1,059	<i>1,282</i>
Insurance - minibus and van	1,495	<i>1,588</i>
Independent examination	792	<i>792</i>
	<u>3,346</u>	<i><u>3,662</u></i>

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Direct costs	-	-	-
Indirect costs	-	-	-
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7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Group activities			
Direct costs	100,332	-	100,332
Indirect costs	42,376	-	42,376
	142,708	-	142,708
Two Waters Activities			
Direct costs	1,904	3,750	5,654
Indirect costs	2,388	-	2,388
	4,292	3,750	8,042
	147,000	3,750	150,750
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Group activities			
Direct costs	<i>89,830</i>	-	<i>89,830</i>
Indirect costs	<i>43,104</i>	-	<i>43,104</i>
	<i>132,934</i>	-	<i>132,934</i>
Two Waters Activities			
Direct costs	<i>7,798</i>	-	<i>7,798</i>
Indirect costs	<i>3,742</i>	-	<i>3,742</i>
	<i>11,540</i>	-	<i>11,540</i>
	<i>144,474</i>	-	<i>144,474</i>

8. Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 September 2024	9,360	9,360
At 31 August 2025	9,360	9,360
Accummulated depreciation		
At 1 September 2024	5,505	5,505
Charge for the year	1,912	1,912
At 31 August 2025	7,417	7,417
At 1 September 2024	3,855	3,855
At 31 August 2025	1,943	1,943

9. Debtors and prepayments

	Total costs	<i>Total costs</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Accounts receivable	100	<i>60</i>
Prepayments	2,181	<i>2,832</i>
	2,281	<i>2,892</i>

10. Creditors – amounts falling due within one year

	Total costs	<i>Total costs</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Accruals	792	<i>792</i>
	792	<i>792</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2025 £	Income received in year Year ended 31 Aug 2025 £	Amounts expended in year Year ended 31 Aug 2025 £	Transfer between funds Year ended 31 Aug 2025 £	Balance carried forward Year ended 31 Aug 2025 £
Unrestricted funds					
General funds	56,570	134,378	(147,000)	-	43,948
Total unrestricted funds	56,570	134,378	(147,000)	-	43,948
Restricted funds					
Katakanu	-	3,750	(3,750)	-	-
Total restricted funds	-	3,750	(3,750)	-	-
Total funds	56,570	138,128	(150,750)	-	43,948

Katakanu

These were funds to purchase a Katakanu.

	<i>Balance brought forward Year ended 31 Aug 2024 £</i>	<i>Income received in year Year ended 31 Aug 2024 £</i>	<i>Amounts expended in year Year ended 31 Aug 2024 £</i>	<i>Transfer between funds Year ended 31 Aug 2024 £</i>	<i>Balance carried forward Year ended 31 Aug 2024 £</i>
Unrestricted funds					
General funds	<i>68,305</i>	<i>133,433</i>	<i>(145,168)</i>	-	<i>56,570</i>
Total unrestricted funds	<i>68,305</i>	<i>133,433</i>	<i>(145,168)</i>	-	<i>56,570</i>
Total funds	<i>68,305</i>	<i>133,433</i>	<i>(145,168)</i>	-	<i>56,570</i>

12. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Fixed assets	1,943	-	1,943
Current assets	42,797	-	42,797
Current liabilities	(792)	-	(792)
	43,948	-	43,948

	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Fixed assets	<i>3,855</i>	-	<i>3,855</i>
Current assets	<i>53,507</i>	-	<i>53,507</i>
Current liabilities	<i>(792)</i>	-	<i>(792)</i>
	<i>56,570</i>	-	<i>56,570</i>

13. Trustee remuneration

During the year, no Trustee received any remuneration (2024: £Nil). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2024: £ Nil).

14. Related party transactions

During the year there were no related party transactions (2024: £ Nil).