REGISTERED COMPANY NUMBER: 08126363 (England and Wales)
REGISTERED CHARITY NUMBER: 1148535

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 July 2026

for

Ely Memorial Fund

Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Ely Memorial Fund

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for the Year Ended 31 July 2026

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Ely Memorial Fund

Report of the Trustees
for the Year Ended 31 July 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2026. 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 ELY Memorial Fund objectives are to relieve financial hardship for families within the County Boundary of Herefordshire, as defined by Herefordshire Council, by giving a condolence gift as a one-off payment if their son or daughter are tragically killed in a road traffic crash, in particular but not exclusively between the ages of 17 to 25 years of age. Whether the crash is in Herefordshire or another part of the world, irrespective of nationality, race, ethnic or national origin, colour, disability, sexuality, political or religious beliefs in the interests of public benefit and the object of relieving financial hardship for the families whose main domicile is in Herefordshire. To advance the education of the public in matters relating to road safety through proactive campaigns.

Public benefit

The trustees have had due regard for the Charity Commission's published guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity has worked steadily throughout the financial year to maintain fundraising targets of £20,000 to support up to four families, gifting up to £4000 per funeral. Our commitment to deliver road safety initiatives through the Young Driver Experience, has contributed to the reduction of road deaths in the age group 17 - 25 due to no reporting of road deaths in 2025 having regard to the West Mercia statistics for Herefordshire. Whilst financial support has been reduced during July 2025 to July 2026, this does not mean no further deaths will occur during July 26 to July 2027. It is not known when our financial support will be required, due to the nature of the Charity's objectives. Tragic road death is not arranged; it sadly devastates families at a time when no one is prepared for such tragedy. Thus, maintaining our fundraising targets is still critical for the public benefit.

Our collaboration with Slater & Gordon Law firm remains positive. Their commitment to represent families through legal support has been acknowledged through the Charity's HUGS pack that is passed to families at the time of death of their child. The Charity Manager Angela Tyler and Director Diana Wood were kindly invited to be part of the National Family Liaison Conference on 2nd December 2025. This provides the opportunity for all Police forces across the UK to come together and learn about the consequences of road death and other matters. ELY showed their HUGS pack and many Sergeants, Detectives and Family Liaison Officers identified that our services for bereaved families were not known anywhere else in the UK. Such evidence has continued discussions to expand the Charity's services covering West Mercia Police Region. On the 21st May 2026, an application to change the Charity's objects in terms of area was submitted to change Herefordshire to West Mercia Police Region. There is a 20 week waiting time for such decision to be approved this being towards the end of October 2026. Once this decision has been made, the Charity will begin necessary changes as required by the Charity Commission.

Minerva Elite Performance has committed to the delivery of the next road safety initiative for young people aged 17 to 25 years. The first event was delivered on the 20th October 2025 at the NMITE Shell Store, Rotherwas. This was aimed at all University Students during their first semester with 120 attending. There were four categorized workshops around, driving in rural areas, driving through different weather conditions, what tools to have in the car and what to do in an emergency. Vital life skills to help them as new qualified drivers. MEP trainers have agreed to continue this delivery, and planned events are being organized for October 2026 and 2027.

The Charity's yearly Young Driver Experience was held from 21st to 24th July 2025 at Herefordshire, Shropshire & North Ludlow College. Another outstanding week with 177 students aged between 14 to 17 attending. Partners are committed to maintaining their working relationship with the Charity for 2027. The Charity's partners are Hereford & Worcester Fire & Rescue Service, West Mercia Police, Hereford First Aid, Go Driving Instructors, Herefordshire College, Oldfields Garage, TTC training, SC Josephs and Herefordshire Council. Herefordshire has over 7,940 young people resident in Herefordshire (source Herefordshire Council).

Hereford & Worcester Fire & Rescue Service continues to deliver "Your Impact" to Year 10 & Year 11s (15 to 16 years) to all Secondary schools in Herefordshire from September to May of each academic year. Our involvement to support the Fire Service is greatly appreciated and recognized for Angela Tyler & Diana Wood sharing their stories of Emma's (Angela's daughter) and Tom's (Diana's son) road death at such a young age. If HWFRS delivers Your Impact the Charity will continue to work alongside them to help reduce the statistics of road death for 17 - 25 year olds.

October 2025, the Charity was awarded funding from E F Bulmer of £4,800 for marketing, website and social media expertise. This work has been carried out by We are Copper Fox. The digital changes to the website have increased visitor interactions, enhanced social media activity with advertising events through direct marketing campaigns to increase ticket sales. The benefits of such funding have drastically changed the digital presence, raising the profile of the charity to a wider audience. It is hoped further funding can be considered for the next 12 months.

Our collaboration with RoadPeace Charity was abruptly stopped in February 2026, due to the Trustees' decision to close the Charity. This was a huge blow to the officers, volunteers and bereaved families, leaving a huge gap for road victim's support. However, a group of former officers & volunteers set up a new C.I.C. called "Road to Change" through the support of HCC Solicitors. This has enabled some families to be supported with some of their services continuing, especially the Garden of Remembrance and the National World Road Victims memorial service in November of each year. The Charity will continue to support and work with the new trustees to support bereaved families and road safety campaigning.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

October 2025, the Charity became a finalist for the Herefordshire Means Business Awards. On the evening of 18th October 2026, it was announced ELY Memorial Fund was the Winner. To be recognized amongst others and achieving such title has gained valuable recognition amongst Herefordshire businesses. This has led to donations and sponsors for various events over the year.

The yearly calendar of fundraising events has achieved funds to support funeral costs. The annual ELY golf day entertained over 130 golfers in July, another successful event with many already signing for 2027. The Charity became Burghill Valley Golf Club's, Ladies Captain's Charity of the Year from October 2025 to October 2026. Such support through the year has seen the Charity being involved with more golfers and raising the profile of ELY in the Community.

Young Driver Experience was funded by NFU Mutual North and West through a one-off donation of £7,800. This helped with running costs, reducing expenditure for the event to be held over five days. Plans to apply for Police & Crime Commissioner funding 2027 are being considered.

The Bi-Annual Charity Ball was held on the 7th November 2025 at Brinsop Court. Another successful evening with 160 guests in attendance. Dates are confirmed for September 2027 at Brinsop Court. Support for tables and sponsors are being considered.

Every event has supported our aims and raised funding necessary to support families. Holding events helps us to raise the Charity's profile and gain further followers to support the charity.

FINANCIAL REVIEW

Financial position

The charity company's result for the year reported net income of £7,107 (2025: £3,175 net income). Total funds stood at £106,331 (2025: £99,224), all of which are unrestricted.

Free reserves at the year end, being total funds less fixed assets and restricted funds stood at £104,658 (2025: £96,813). This equates to nearly 20 months (2025: 22 months) of the charity's annual expenditure.

Reserves policy

The ELY Memorial Fund is a grant-making fund offering £4,000 to pay for a basic funeral for families who reside in Herefordshire and tragically lose their son or daughter aged between 17 to 25 but not exclusively, in a road traffic crash. Due to the objects of the Charity, it is difficult to predict when families will apply for financial assistance to cover the costs of a basic funeral. As such £40,000 is in a reserve account to ensure that at least ten funeral payments can be made in any fiscal year. A further £20,000 will help to sustain the Charity over six months should no fundraising or donations happen for the charity.

FUTURE PLANS

Evolving the Charity's collaboration with Slater & Gordon and expansion of our services for West Mercia Police region will support more families with financial donations. Their working relationships with all Police forces will help this process. Without jeopardizing existing funds, the aim is to seek match funding from the law firm for the first year of the new objectives. Financial planning will be guided by the Charity's Accountant to support growth over the next 12 - 18 months. Working with other Police forces will benefit the Charity to be involved with other road safety initiatives and Government campaigning for young people to be safer drivers.

Minerva Elite's Performance commitment to support the next road safety initiative "Driving for Change" will enhance our initiatives to cover the age range from 14 to 25 years. The aim is to deliver Young Driver Experience once a year and Driving for Change up to 10 times per year. Collaborating with the Courtyard and NMITE University to host such events will support the growth over the next 12 - 18 months.

Marketing, social media and networking amongst businesses is still critical to be part of the wider community. This will continue through the next fiscal year as well as seeking core funding costs to help with running the charity, and salary for the Charity Manager who can manage day-to-day activities, organise fundraising events, and work with West Mercia Police & Road to Change.

Collaborating with businesses looking at opportunities for fundraising/charity of the year; exploring regular monthly donations from the public and work with businesses who offer the Charity support is crucial to remain sustainable for the next 12 - 18 months. It is necessary to seek funding for core running costs to reduce financial risk.

Finally, thank you to the Trustees/Directors of the Charity who volunteer their never-ending support for ELY to meet the Charity's objectives for the Public Benefit that removes financial distress from our bereaved families at a time of sheer devastation and continue pro-actively advancing road safety initiatives for 14 - 25 years of age.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

A person who wishes to apply to become a Charity Trustee will need to write to the Charity Manager and be referred to by the Directors of the ELY Memorial Fund. New Trustees will sign a declaration of eligibility (CSD-1382 form) ensuring that the trustee is not disqualified from acting as a charity trustee.

The Governing document outlines that at each Annual General Meeting one third of Directors must retire from their position and seek re-election as director. Those who have been in office since last appointment must retire. Company directors of Companies House will also be charity trustees and must be registered as such with the Charity Commission and Companies House.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08126363 (England and Wales)

Registered Charity number
1148535

Registered office
3 Avocet Road
Holmer
Hereford
HR4 9WA

Ely Memorial Fund

Report of the Trustees
for the Year Ended 31 July 2026

Trustees
Ms D Gavin-Robinson
R W Leary
Mrs D Wood
S P Tyler (resigned 30.10.25)
Mrs J A Higgins (resigned 30.10.25)
Ms M A Watkin
Mrs A Brookes
Mrs N Trumper
S Jay (resigned 20.3.26)
N Wood
Ms L E O'Sullivan (appointed 30.10.25)

Independent Examiner
Lisa Weaver FCCA
Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Approved by order of the board of trustees on 3rd November 2026 and signed on its behalf by:

D. Wood
.....
Mrs D Wood - Trustee

Independent Examiner's Report to the Trustees of
Ely Memorial Fund

Independent examiner's report to the trustees of Ely Memorial Fund ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

LWeaver

Lisa Weaver FCCA

Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 9/11/26

Ely Memorial Fund

Statement of Financial Activities
for the Year Ended 31 July 2026

	Notes	Unrestricted fund £	Restricted fund £	31.7.26 Total funds £	31.7.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,835	-	15,835	17,220
Charitable activities					
Relieve Financial Hardship		-	4,800	4,800	-
Other trading activities	2	48,411	-	48,411	37,263
Investment income	3	253	-	253	604
Total		64,499	4,800	69,299	55,087
EXPENDITURE ON					
Raising funds		14,425	4,800	19,225	6,950
Charitable activities					
Relieve Financial Hardship		42,967	-	42,967	44,962
Total		57,392	4,800	62,192	51,912
NET INCOME		7,107	-	7,107	3,175
RECONCILIATION OF FUNDS					
Total funds brought forward		99,224	-	99,224	96,049
TOTAL FUNDS CARRIED FORWARD		106,331	-	106,331	99,224

The notes form part of these financial statements

Ely Memorial Fund

Balance Sheet
31 July 2026

	Notes	31.7.26 £	31.7.25 £
FIXED ASSETS			
Tangible assets	7	1,673	2,411
CURRENT ASSETS			
Stocks	8	1,126	1,979
Debtors	9	3,800	6,761
Cash at bank and in hand		100,005	89,090
		104,931	97,830
CREDITORS			
Amounts falling due within one year	10	(273)	(1,017)
NET CURRENT ASSETS		104,658	96,813
TOTAL ASSETS LESS CURRENT LIABILITIES		106,331	99,224
NET ASSETS		106,331	99,224
FUNDS	12		
Unrestricted funds		106,331	99,224
TOTAL FUNDS		106,331	99,224

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd November 2021 and were signed on its behalf by:

D Wood

.....
D Wood - Trustee

.....
R W Leary - Trustee

.....
D Gavin-Robinson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
The Directors assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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

Fixtures and fittings	- 25% reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation 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.

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1. ACCOUNTING POLICIES - continued

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

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	31.7.26 Total funds	31.7.25 Total funds
	£	£	£	£
Fundraising events	32,415	-	32,415	22,484
Sponsorships	15,996	-	15,996	14,779
	48,411	-	48,411	37,263

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.7.26 Total funds	31.7.25 Total funds
	£	£	£	£
Deposit account interest	253	-	253	604

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.26	31.7.25
	£	£
Depreciation - owned assets	738	673

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2026 nor for the year ended 31 July 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2026 nor for the year ended 31 July 2025.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,220	-	17,220
Other trading activities	37,263	-	37,263
Investment income	604	-	604
Total	55,087	-	55,087
EXPENDITURE ON			
Raising funds	6,950	-	6,950
Charitable activities			
Relieve Financial Hardship	44,962	-	44,962
Total	51,912	-	51,912
NET INCOME	3,175	-	3,175
RECONCILIATION OF FUNDS			
Total funds brought forward	96,049	-	96,049
TOTAL FUNDS CARRIED FORWARD	99,224	-	99,224

continued...

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 August 2025 and 31 July 2026	4,970
DEPRECIATION	
At 1 August 2025	2,559
Charge for year	738
At 31 July 2026	3,297
NET BOOK VALUE	
At 31 July 2026	1,673
At 31 July 2025	2,411

8. STOCKS

	31.7.26 £	31.7.25 £
Stocks	1,126	1,979

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.26 £	31.7.25 £
Other debtors	3,625	6,200
Prepayments and accrued income	175	561
	3,800	6,761

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.26 £	31.7.25 £
Trade creditors	273	1,017

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.7.26 Total funds £	31.7.25 Total funds £
Fixed assets	1,673	-	1,673	2,411
Current assets	104,931	-	104,931	97,830
Current liabilities	(273)	-	(273)	(1,017)
	106,331	-	106,331	99,224

continued...

12. MOVEMENT IN FUNDS

	At 1.8.25 £	Net movement in funds £	At 31.7.26 £
Unrestricted funds			
General fund	99,224	7,107	106,331
TOTAL FUNDS	99,224	7,107	106,331

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,499	(57,392)	7,107
Restricted funds			
Restricted fund	4,800	(4,800)	-
TOTAL FUNDS	69,299	(62,192)	7,107

Comparatives for movement in funds

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted fund	96,049	3,175	99,224
TOTAL FUNDS	96,049	3,175	99,224

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	55,087	(51,912)	3,175
TOTAL FUNDS	55,087	(51,912)	3,175

continued...

13. RELATED PARTY DISCLOSURES

Wife of trustee, S Tyler (resigned 30.10.25), received a management services fee of £12,059 (2025: £12,201) for the administrative management of the charity.