THE INVIGORATE CHARITABLE TRUST

UNAUDITED REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2026

Registered charity number: 1162752

THE INVIGORATE CHARITABLE TRUST
YEAR ENDED 5 APRIL 2026

TRUSTEES
Mr T F X Parr
Mrs K Aitchison

REGISTRATION NUMBER
1162752

PRINCIPAL CONTACT
RSM
Fifth Floor
Central Square
29 Wellington Street
Leeds
LS1 4DL

BANKERS
NatWest
8 Park Row
Leeds
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INDEPENDENT EXAMINER
Peter Crowther FCA
Chartered Accountant
Peter Crowther & Co
9 Riverside Court
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THE INVIGORATE CHARITABLE TRUST
TRUSTEES' REPORT
YEAR ENDED 5 APRIL 2026

The trustees present their report and the financial statements of the charity for the year ended 5 April 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Administrative information

The names of the trustees and their advisers during the period, together with the principal address of the trust, are shown on page 1.

Constitution

The trust is constituted as a Charitable Trust under the Charitable Trust Deed dated 8 April 2015. The trust is a registered charity (registration number is 1162752) and is unincorporated.

Charitable Purposes

The object of the charity is to advance such charitable purposes (according to the law of England and Wales) as the trustees from time to time see fit – but *excluding* the advancement of health or saving lives, amateur sport, environmental protection or improvement, animal welfare, and the promotion of the efficiency of the armed forces/emergency services. The object clause also stipulates the methods by which grants are awarded (see below).

Objectives

When planning the activities for the year, the trustees have considered the Charity Commissioner's guidance on public benefit. The trustees may apply the income and capital of the trust towards such charitable purposes or in making such charitable donations as they think fit.

Principal Activities/Grant Making Policy

The object of the charity is carried out primarily by making grants to other organisations for purposes that fall within the charity's objects and which are for public benefit. Grants will be made for the following purposes: the prevention or relief of poverty; the advancement of education; the advancement of religion; the advancement of citizenship or community development; the advancement of the arts, culture, heritage or science; the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity; the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and for any other charitable purposes.

The Trust Deed stipulates that grants are awarded taking into account the trust funds available and, wherever possible, the trustees will distribute all trust funds available to them, retaining only sufficient reserves to meet administrative expenses.

In the year ending 5 April 2026 grants awarded totalled £235,500 (2025 - £153,000).

Method of election of trustees

Any trustee is able to nominate a person to stand as a trustee and they are elected by consent of all trustees by a resolution of the trustees passed at a special meeting.

THE INVIGORATE CHARITABLE TRUST
TRUSTEES' REPORT
YEAR ENDED 5 APRIL 2026

Financial review

During the period the trust received donations of £245,225 (2025 - £174,875).

Total expenditure in the year was £236,728 (2025 - £154,251). This amount includes £235,500 (2025 - £153,000) expenditure on grants awarded, and £1,228 (2025 - £1,251) on governance costs.

Risk factors

The trustees annually assess the major risks to which the charity is exposed and are all satisfied that systems are in place to mitigate exposure to the major risks.

Review of developments, activities and achievements

During the year, a number of charitable grants and donations were committed, totalling £235,500 (2025 - £153,000).

The statement of financial activities shows net incoming resources of £8,497 (2025 - £20,624). The trustees received no remuneration or expenses whilst acting in their capacity as trustees or otherwise.

The trustees consider that the objectives of the charity have been met during the year.

Key management personnel remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Reserves policy

The whole of the charity's unrestricted funds (its reserves) are available to meet its charitable objectives and no particular level of reserves is maintained. Unrestricted funds are general funds that are available for use at the discretion of the trustees.

As at 5 April 2026, unrestricted funds were £18,643 (2025 – £10,146). There is a commitment to future grants of £nil (2025 - £15,000) which have been accrued in the accounts.

The trustees consider the current level of reserves to be adequate in order to enable the charity to continue to fulfil its objectives.

By order of the trustees



Mr T F X Parr
Trustee

Date: 11/06/26



Mrs K Aitchison
Trustee

12/06/26

THE INVIGORATE CHARITABLE TRUST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
YEAR ENDED 5 APRIL 2026

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable 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 in business.

The trustees are responsible for keeping proper 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, the applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INVIGORATE CHARITABLE TRUST
YEAR ENDED 5 APRIL 2026

I report to the trustees on my examination of the financial statements of The Invigorate Charitable Trust for the year ended 5 April 2026, which are set out on pages 6 to 10.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Peter Crowther

Peter Crowther FCA
Chartered Accountant
Peter Crowther & Co
9 Riverside Court
Halifax
HX3 9LP

Date: 13/06/26

THE INVIGORATE CHARITABLE TRUST
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 5 APRIL 2026

	Notes	Total Funds 2026 £	Total funds 2025 £
Income from:			
Donations	**5**	245,225	174,875
Expenditure on:			
Charitable activities	**2**	(236,728)	(154,251)
Net movement in funds		8,497	20,624
Brought forward funds		10,146	(10,478)
Carried forward funds	**7**	18,643	10,146

All funds are unrestricted.

All activities derive from continuing unrestricted activities.

There are no recognised gains or losses for the current financial year other than as shown above. Accordingly no statement of total recognised gains and losses is given.

The unaudited financial statements have been subjected to an independent examination.
See report on page 5.

THE INVIGORATE CHARITABLE TRUST
UNAUDITED BALANCE SHEET
AS AT 5 APRIL 2026

	Notes	5 April 2026 £	5 April 2025 £
Current Assets			
Cash at Bank		19,843	26,346
Current Liabilities			
Creditors: amounts falling due within one year	**4**	(1,200)	(16,200)
Net assets		18,643	10,146
Funds			
Unrestricted Income Funds	**7**	18,643	10,146

Approved by the trustees on 11/06/26 ..... and signed on their behalf:

Mr T F X Parr
Trustee

Mrs K Aitchison
Trustee

The unaudited financial statements have been subjected to an independent examination.
See report on page 5.

1. Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the charity's trust deed, the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The Invigorate Charitable Trust constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. Having carried out a detailed review of the charity's resources, the trustees are satisfied that the charity has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probably that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Donations are only included in the SoFA when the charity has unconditional entitlement to the income.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Resources expended

Expenditure is included on an accruals basis and is shown gross of VAT which is not recoverable. 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 settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities include grants and donations paid in accordance with the objects of the trust. Grants are included in the year in which they are approved by the trustees and communicated to the recipient (as shown in note 2 to the financial statements).

Governance costs include those incurred in the governance of the trust and are primarily associated with statutory requirements.

The charity had no employees in this year, and no emoluments or expenses were paid to the trustees.

2. Expenditure on charitable activities

	2026 £	2025 £
Grants paid or payable to institutions	235,500	153,000
Governance costs		
Independent Examiners fees	1,200	1,200
Bank charges	28	51
	236,728	154,251

In order to comply with clause 3(8) of the trust deed, the trustees have not disclosed details of the grants paid to institutions, utilising the exemption available in s.132(4) of the Charities Act 2011.

During the year the trustees awarded 26 grants totalling £235,500 ranging in size from £1,000 to £22,500 (2025: 17 grants totalling £153,000 ranging in size from £2,500 to £30,000). The grants awarded fall into the following categories:

Theme	No of grants 2026	Total 2026 £	No of grants 2025	Total 2025 £
Prevention or relief of poverty	2	10,000	4	15,000
Arts and culture	1	10,000	1	5,000
Advancement of the Christian religion – in the UK	5	59,500	2	30,000
Advancement of the Christian religion – outside UK	1	10,000	1	10,000
Advancement of citizenship/community development	2	25,000	1	10,000
Advancement of human rights	3	40,000	3	25,000
Relief of those in need by reason of youth – in the UK	7	55,000	3	18,000
Relief of those in need by reason of youth – outside UK	-	-	1	10,000
Relief of those in need by reason of ill-health/disability	5	26,000	1	30,000
	26	235,500	17	153,000

3. Trustees' Remuneration and Expenses

The trustees received no remuneration or expenses whilst acting in their capacity as trustees or otherwise.

The trustees are both partners of RSM and, to the extent that assistance with accountancy matters is provided by RSM, no charge is made.

4. Creditors: amounts falling due within one year

	2026	2025
	£	£
Independent examiners fees	1,200	1,200
Grants payable	-	15,000
	1,200	16,200

5. Donations

Donations were received from a small number of individuals and the total shown includes tax recoverable under gift aid. The donors were not connected to the trustees.

6. Transactions with independent examiner

The independent examiner's fees for the period are as shown in notes 2 and 4. No other fees were payable to the independent examiner or his firm.

7. Reserves

The unrestricted funds carried forward comprise:

	2026	2025
	£	£
General funds	18,643	-
Amounts designated for specific future grant-making	-	10,146
Total	18,643	10,146