

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025**  
**FOR**  
**HIGH FIVE CLUB**

Mumford & Co Limited  
Sandall House  
230 High Street  
Herne Bay  
Kent  
CT6 5AX

**HIGH FIVE CLUB**

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**for the Year Ended 30 September 2025**

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## **HIGH FIVE CLUB**

### **REPORT OF THE TRUSTEES** **for the Year Ended 30 September 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objective is to prevent and relieve poverty in the developing world.

##### **Significant activities**

During the year the company paid out grants for 16 different projects in Africa.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust dated 1st December 2009, and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1134901

##### **Principal address**

3 Willow Court  
Millstrood Road  
Whitstable  
Kent  
CT5 1QL

##### **Trustees**

Dr C D Mvula  
M Mvula  
Mrs A Marriott

##### **Independent Examiner**

Mumford & Co Limited  
Sandall House  
230 High Street  
Herne Bay  
Kent  
CT6 5AX

Approved by order of the board of trustees on 26.1.2026 and signed on its behalf by:



.....  
Dr C D Mvula - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HIGH FIVE CLUB**

**Independent examiner's report to the trustees of High Five Club**

I report to the charity trustees on my examination of the accounts of High Five Club (the Trust) for the year ended 30 September 2025.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S A N Milburn

Mumford & Co Limited  
Sandall House  
230 High Street  
Herne Bay  
Kent  
CT6 5AX

Date: 26.1.2026

## HIGH FIVE CLUB

### STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 30 September 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		26,691	13,900
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Orphan care (food & medical) - Malawi		1,688	2,488
Orphan Christmas party - Malawi		250	-
School support - Malawi		100	258
Waste Recycling - South Africa		-	1,000
Student sponsorship - Zambia		256	572
School desks - Uganda		-	1,091
Rural healthcare - Cameroon		-	1,023
Kawaza school desks - Zambia		-	320
Madimba pre school classroom - Zambia		-	457
Madimba school feeding programme - Zambia		-	174
Tractor storage shed - Zambia		2,523	-
Hammermill construction - Zambia		2,023	-
Tiny forest project - Zambia		419	-
Community oil press - Zambia		1,225	-
Human-wildlife conflict reduction - Zambia		2,025	-
Community enterprise development - Zambia		448	-
Orphan care bunk beds - Malawi		1,569	-
Mountain gorilla project - Rwanda		2,000	-
Orphan care chicken project - Uganda		399	-
Orphan care bunk beds - Uganda		289	-
Clean water project - Cameroon		973	-
Tailoring project - Cameroon		1,034	-
Other		3,019	3,000
<b>Total</b>		20,240	10,383
<b>NET INCOME</b>		6,451	3,517
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		23,365	19,848
<b>TOTAL FUNDS CARRIED FORWARD</b>		29,816	23,365

The notes form part of these financial statements

**HIGH FIVE CLUB**

**BALANCE SHEET**

**30 September 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		29,816	23,365
<b>NET CURRENT ASSETS</b>		<u>29,816</u>	<u>23,365</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		29,816	23,365
<b>NET ASSETS</b>		<u>29,816</u>	<u>23,365</u>
<b>FUNDS</b>	4		
Unrestricted funds		29,816	23,365
<b>TOTAL FUNDS</b>		<u>29,816</u>	<u>23,365</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
26.11.2026 and were signed on its behalf by:



.....  
C D Mvula - Trustee

## **HIGH FIVE CLUB**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Year Ended 30 September 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **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.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

##### **Trustees' expenses**

£3,000 was paid to Dr C Mvula during the year to cover 12 month expenses for herself and M. Mvula. The expenses were mileage when travelling to give presentations and also ground expenses when visiting projects in Africa.

## HIGH FIVE CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30 September 2025

#### 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	13,900
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Orphan care (food & medical) - Malawi	2,488
School support - Malawi	258
Waste Recycling - South Africa	1,000
Student sponsorship - Zambia	572
School desks - Uganda	1,091
Rural healthcare - Cameroon	1,023
Kawaza school desks - Zambia	320
Madimba pre school classroom - Zambia	457
Madimba school feeding programme - Zambia	174
Other	3,000
<b>Total</b>	<b>10,383</b>
<b>NET INCOME</b>	<b>3,517</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	19,848
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>23,365</b>

#### 4. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
<b>Unrestricted funds</b>			
General fund	23,365	6,451	29,816
<b>TOTAL FUNDS</b>	<b>23,365</b>	<b>6,451</b>	<b>29,816</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,691	(20,240)	6,451
<b>TOTAL FUNDS</b>	<b>26,691</b>	<b>(20,240)</b>	<b>6,451</b>



**HIGH FIVE CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 September 2025**

**4. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	19,848	3,517	23,365
<b>TOTAL FUNDS</b>	<u>19,848</u>	<u>3,517</u>	<u>23,365</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,900	(10,383)	3,517
<b>TOTAL FUNDS</b>	<u>13,900</u>	<u>(10,383)</u>	<u>3,517</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
<b>Unrestricted funds</b>			
General fund	19,848	9,968	29,816
<b>TOTAL FUNDS</b>	<u>19,848</u>	<u>9,968</u>	<u>29,816</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,591	(30,623)	9,968
<b>TOTAL FUNDS</b>	<u>40,591</u>	<u>(30,623)</u>	<u>9,968</u>

**HIGH FIVE CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 September 2025**

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2025.

**HIGH FIVE CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 September 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,820	4,103
Gift aid	6,274	-
Subscriptions	10,597	9,797
	<hr/>	<hr/>
	26,691	13,900
	<hr/>	<hr/>
<b>Total incoming resources</b>	26,691	13,900
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	17,221	7,383
 <b>Support costs</b>		
<b>Management</b>		
Servicing projects & fund raising	19	-
 <b>Governance costs</b>		
Trustees' expenses	3,000	3,000
	<hr/>	<hr/>
<b>Total resources expended</b>	20,240	10,383
	<hr/>	<hr/>
<b>Net income</b>	6,451	3,517
	<hr/> <hr/>	<hr/> <hr/>