

THE HYDRATION FOUNDATION

England & Wales · Charity number 1168653

Details

Other names	THE HYDRATION FOUNDATION CIO
Status	Registered
Legal form	CIO
Registered	2016-08-08
Register	View on the Charity Commission register

Contact

Address	The Hydration Foundation Dyrham Lodge 16 Clifton Park Clifton Bristol BS8 3BY
Phone	08000436003
Email	mark.moran@thehydrationfoundation.org
Website	www.thehydrationfoundation.org

Activities

Objects: TO RELIEVE ELDERLY PEOPLE AND THOSE WITH DISABILITIES WHO ARE IN NEED BY PROVIDING SPECIALLY DESIGNED DRINKING SYSTEMS IN ORDER TO PREVENT DEHYDRATION.

Activities: The charity's mission is to distribute as many free Hydrant hands free drinking systems as possible to those individuals in the community, care homes and hospitals who need them. Anyone with limited mobility particularly those who struggle to reach, hold or lift a drink is likely to benefit from a Hydrant. We believe this could be as many as 3 million people in Great Britain.

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,050	£36,104	-	-
2024-03-31	£38,511	£31,389	-	-
2023-03-31	£61,310	£56,621	-	-
2022-03-31	£37,881	£72,217	-	-
2021-03-31	£44,139	£82,587	-	-

Trustees

Name	Role	Appointed
MARK MORAN MBE	Chair	2016-08-08
MICHAEL ALAN EVANS		2016-08-08
STUART ALAN TRAVIS		2016-08-08

THE HYDRATION FOUNDATION

England & Wales - Charity number 1168653

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
The Hydration Foundation

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

The Hydration Foundation

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for the Year Ended 31 March 2025

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The Hydration Foundation

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number (England and Wales)
CE008476

Registered Charity number
1168653

Registered Office
Dyrham Lodge
16 Clifton Park
Clifton
Bristol
BS8 3BY

Trustees
M Moran
M A Evans
S A Travis

Approved by order of the board of trustees on 3 December 2025 and signed on its behalf by:

M Moran - Trustee

Independent Examiner's Report to the Trustees of
The Hydration Foundation

Independent examiner's report to the trustees of The Hydration Foundation

I report to the charity trustees on my examination of the accounts of The Hydration Foundation (the Trust) for the year ended 31 March 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.

Sam Alker FCCA

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

3 December 2025

The Hydration Foundation

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,050	38,511
EXPENDITURE ON			
Raising funds		216	216
Other		35,888	31,173
Total		36,104	31,389
NET INCOME/(EXPENDITURE)		(20,054)	7,122
RECONCILIATION OF FUNDS			
Total funds brought forward		44,400	37,278
TOTAL FUNDS CARRIED FORWARD		24,346	44,400

The notes form part of these financial statements

The Hydration Foundation

Balance Sheet
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		41,944	71,555
CREDITORS			
Amounts falling due within one year	4	(11,590)	(11,053)
NET CURRENT ASSETS		<u>30,354</u>	<u>60,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,354	60,502
CREDITORS			
Amounts falling due after more than one year	5	(6,008)	(16,102)
NET ASSETS		<u>24,346</u>	<u>44,400</u>
FUNDS	7		
Unrestricted funds		<u>24,346</u>	<u>44,400</u>
TOTAL FUNDS		<u>24,346</u>	<u>44,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2025 and were signed on its behalf by:

M Moran - Trustee

The Hydration Foundation

Notes to the Financial Statements for the Year Ended 31 March 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.

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 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	38,511
EXPENDITURE ON	
Raising funds	216
Other	31,173
Total	31,389
NET INCOME	7,122

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

37,278

TOTAL FUNDS CARRIED FORWARD

44,400

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 6)	10,095	9,846
Other creditors	1,495	1,207
	<u>11,590</u>	<u>11,053</u>

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Bank loans (see note 6)	6,008	16,102

6. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank loans	10,095	9,846
Other loans	1,220	944
	<u>11,315</u>	<u>10,790</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>6,008</u>	<u>16,102</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	44,400	(20,054)	24,346
	<u>44,400</u>	<u>(20,054)</u>	<u>24,346</u>
TOTAL FUNDS			
	<u>44,400</u>	<u>(20,054)</u>	<u>24,346</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,050	(36,104)	(20,054)
TOTAL FUNDS	<u>16,050</u>	<u>(36,104)</u>	<u>(20,054)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	37,278	7,122	44,400
TOTAL FUNDS	<u>37,278</u>	<u>7,122</u>	<u>44,400</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,511	(31,389)	7,122
TOTAL FUNDS	<u>38,511</u>	<u>(31,389)</u>	<u>7,122</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	37,278	(12,932)	24,346
TOTAL FUNDS	<u>37,278</u>	<u>(12,932)</u>	<u>24,346</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	54,561	(67,493)	(12,932)
TOTAL FUNDS	<u>54,561</u>	<u>(67,493)</u>	<u>(12,932)</u>

8. RELATED PARTY DISCLOSURES

The company made purchases totalling £35,000 (2024 £30,000) from Hydrate for Health Limited, a company of which M Moran is a director.

The Hydration Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,050	13,511
Grants	-	25,000
	16,050	38,511
Total incoming resources	16,050	38,511
 EXPENDITURE		
Raising donations and legacies		
Subscriptions	216	216
 Other		
Bank loan interest	538	782
 Support costs		
 Finance		
Bank charges	62	63
 Other		
Purchases	35,000	30,000
 Governance costs		
Accountancy and legal fees	288	328
Total resources expended	36,104	31,389
Net (expenditure)/income	<u>(20,054)</u>	<u>7,122</u>

THE HYDRATION FOUNDATION

England & Wales - Charity number 1168653

Accounts

Trustees' Annual Report for the period 1st April 2023 - 31st March 2024

Charity name: The Hydration Foundation

Charity registration number: 1168653

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document	The charity's mission is to distribute as many free Hydrant hands free drinking systems as possible to those individuals in the community, care homes and hospitals who need them. Anyone with limited mobility particularly those who struggle to reach, hold or lift a drink is likely to benefit from a Hydrant.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	The Hydration Foundation is committed to improving the health and wellbeing of the most vulnerable people through donating hands-free drinking systems (The Hydrants) to anyone that needs one.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	In line with guidance from the Charity Commission, the Trustees are satisfied that The Hydration Foundation continues to have significant charitable purpose through its work to enhance public health and wellbeing via its focussed work on the distribution of Hydrants to the elderly and those less mobile. In 2023-24, we continued to work with hospital patients and those in the community helping prevent dehydration and its huge health risks.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	The accomplishments of The Hydration Foundation are readily apparent—we have helped thousands of individuals to maintain their independence and dignity by enabling them to drink without needing assistance. While it may seem like a minor task, this capability significantly impacts people's lives, as evidenced by numerous testimonials from our beneficiaries. Thanks to the support provided by The Hydrant, there has been a notable decrease in hospital admissions related to dehydration, including issues like urinary tract infections. This not only improves individual well-being but also saves the NHS potentially millions of pounds annually. Since our inception as a charity, we estimate that we have prevented around 19,000 admissions, which translates to a savings of approximately £10,000 per avoided admission for the NHS, particularly within the vulnerable groups we serve. However, our primary focus remains on helping these at-risk individuals drink independently—something that would be impossible without The Hydrant's assistance.
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Beneficiaries – Below you can read the true difference we are making to people lives by donating Hydrant drinking systems.

We was sent an email from South West Children's Hospice asking for the donation of some hydrant bottles for their patients. We have received great feedback and the staff and patients are finding them very useful.



(below) Adult SALT @ Airedale NHS Foundation Trust @adult_salt_AGH
A huge thank you to @hydration_found for the generous donation of 10 free hydrant bottles that we can give to our patients. This means so much to our team 😊
@TheHydrantUK @Airedaleahps @AiredaleNHSFT



The Hydration Foundation recently supported The Wheelchair Sports festival in Colchester and they sent this lovely photo:



Lots of our beneficiaries are wheelchair users, they can keep hydrated on the go with the clever handle which clips to the back of the chair for ease of use.

Below is Katie with her bottle in use, Katie's had two titanium rods inserted to repair scoliosis and has quad cerebral palsy and you have no idea how many times we hear "can I have a drink please" your product has changed our lives forever! Thanks so much David (Katie's Father).



A few words from the Healthcare Specialists we work closely with to ensure those who need a Hydrant can get one free of charge.

"I saw a lady today who has progressive M.S and she is finding it really helpful as she is alone between care call and she can manage to get the tube with the help of the collar to her mouth herself. I have also given them to a couple of Parkinson's clients who find it really hard due to tremors to control a cup to their mouth but this stops them having to lift the cup"

"A gentleman with Parkinson's disease was not drinking enough, due to this he was getting recurring infections. His tremor made using a beaker difficult and he did not have the strength to use a straw. Having the hydrant means that his carers can set him up with a drink that is easily accessible through the clip on straw. They are also able to monitor the amount of fluids he has. Since having the hydrant he has increased his fluids, resolved his constipation and reduced the number of urinary tract infections he has"

"At a Parkinson's review it came to my notice that a patient was having difficulty sucking through a straw. They admitted this was causing them to miss some medications as they were unable to get enough fluid in their mouth to swallow the tablets with. They were looking dehydrated and were having episodes of constipation. I gave them a hydrant and this resulted in them increasing their fluid input, being able to have their medication on time which then in turn improved their mobility and swallow! Constipation resolved and patient much happier"

A word from our Trustees

Another year has passed, and we're pleased to report that we are still here, continuing to support many vulnerable individuals in our community. Over the past few years, fundraising has become significantly more challenging, but we have managed to persevere, thanks in part to the generous support of several donors over the past year. The healthcare landscape has never been tougher, highlighting the urgent need for prevention rather than just treatment. We take great pride in our role in preventing hospital admissions related to dehydration.

Our service is invaluable, focusing on the individual while simultaneously supporting the NHS during this period of significant strain. As detailed in other sections of our report, we estimate that since our charity's inception, we have helped prevent approximately 19,000 hospital admissions. With an estimated cost of around £10,000 per admission—due to the frailty of the vulnerable groups we serve—this equates to potential savings for the NHS of nearly £200 million, a remarkable achievement.

Looking ahead, we anticipate that fundraising will continue to become even more difficult, with demand for each available pound outpacing supply by at least 10:1. Nevertheless, we remain hopeful that we will continue to receive the support necessary to sustain what we believe is critical work.

Financial Review

Charity's financial position at the end of the period.	Reserves policy The Trustees regularly consider the reserves held by the charity, and regard a level of £20,000 in reserves as satisfactory. This amount represents running costs and ongoing distribution of projects. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work. At 31 March 2024, THF held a total of £20,000 in reserves. £20,000 of this total are reserved funds, whilst £15,000 of this total are unrestricted funds. The free reserves enable us to respond to needs of the organisation and our work.
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Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Constitution
How is the charity constituted?	Registered Charity through the Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	The statutory power of appointing new or additional Trustees shall be taken out by Mark Moran MBE and the total number of Trustees shall not exceed Three. All Trustees served for the period from and to the date of this report. The Trustees undertake training as required to ensure that they are aware of their responsibilities.

Reference and Administrative details

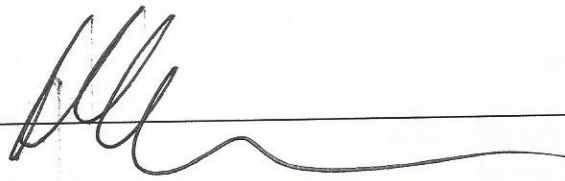
Charity name	The Hydration Foundation
Other name the charity uses	
Registered charity number	1168653
Charity's principal address	Dyrham Lodge 16 Clifton Park Clifton Bristol BS8 3BY

Names of the charity trustees

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person entitled to appoint trustee
1	Mr Mark Moran MBE	Charity address	N/A	Mark Moran MBE
2	Mr Stuart Travis		N/A	
3	Mr Michael Evans		N/A	

Declarations

Signature



Full name Mark Moran MBE

Position Trustee

Date

17/10/24

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
The Hydration Foundation

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
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BS8 3NG

The Hydration Foundation

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for the Year Ended 31 March 2024

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The Hydration Foundation

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number (England and Wales)
CE008476

Registered Charity number
1168653

Registered Office
Dyrham Lodge
16 Clifton Park
Clifton
Bristol
BS8 3BY

Trustees
M Moran
M A Evans
S A Travis

Approved by order of the board of trustees on 12 September 2024 and signed on its behalf by:

M Moran - Trustee

**Independent Examiner's Report to the Trustees of
The Hydration Foundation**

Independent examiner's report to the trustees of The Hydration Foundation

I report to the charity trustees on my examination of the accounts of The Hydration Foundation (the Trust) for the year ended 31 March 2024.

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.

Neil Dando FCA

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

12 September 2024

The Hydration Foundation

Statement of Financial Activities
for the Year Ended 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		38,511	61,310
EXPENDITURE ON			
Raising funds		216	216
Other		31,173	56,405
Total		31,389	56,621
NET INCOME		7,122	4,689
RECONCILIATION OF FUNDS			
Total funds brought forward		37,278	32,589
TOTAL FUNDS CARRIED FORWARD		44,400	37,278

The notes form part of these financial statements

The Hydration Foundation

Balance Sheet
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		71,555	73,705
CREDITORS			
Amounts falling due within one year	4	(11,053)	(10,482)
NET CURRENT ASSETS		<u>60,502</u>	<u>63,223</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		60,502	63,223
CREDITORS			
Amounts falling due after more than one year	5	(16,102)	(25,945)
NET ASSETS		<u>44,400</u>	<u>37,278</u>
FUNDS	7		
Unrestricted funds		<u>44,400</u>	<u>37,278</u>
TOTAL FUNDS		<u>44,400</u>	<u>37,278</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 September 2024 and were signed on its behalf by:

M Moran - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

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.

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 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,310
EXPENDITURE ON	
Raising funds	216
Other	56,405
Total	56,621
NET INCOME	4,689

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

32,589

TOTAL FUNDS CARRIED FORWARD

37,278

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 6)	9,846	9,603
Other creditors	1,207	879
	<u>11,053</u>	<u>10,482</u>

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Bank loans (see note 6)	<u>16,102</u>	<u>25,945</u>

6. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank loans	9,846	9,603
Other loans	944	680
	<u>10,790</u>	<u>10,283</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>16,102</u>	<u>25,945</u>

7. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	37,278	7,122	44,400
	<u>37,278</u>	<u>7,122</u>	<u>44,400</u>
TOTAL FUNDS	<u>37,278</u>	<u>7,122</u>	<u>44,400</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,511	(31,389)	7,122
TOTAL FUNDS	<u>38,511</u>	<u>(31,389)</u>	<u>7,122</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	32,589	4,689	37,278
TOTAL FUNDS	<u>32,589</u>	<u>4,689</u>	<u>37,278</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,310	(56,621)	4,689
TOTAL FUNDS	<u>61,310</u>	<u>(56,621)</u>	<u>4,689</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	32,589	11,811	44,400
TOTAL FUNDS	<u>32,589</u>	<u>11,811</u>	<u>44,400</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	99,821	(88,010)	11,811
TOTAL FUNDS	<u>99,821</u>	<u>(88,010)</u>	<u>11,811</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The Hydration Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,511	51,310
Grants	25,000	10,000
	38,511	61,310
Total incoming resources	38,511	61,310
 EXPENDITURE		
Raising donations and legacies		
Subscriptions	216	216
Other		
Bank loan interest	782	1,099
Support costs		
Finance		
Bank charges	63	66
Other		
Purchases	30,000	55,000
Governance costs		
Accountancy and legal fees	328	240
Total resources expended	31,389	56,621
Net income	<u>7,122</u>	<u>4,689</u>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
The Hydration Foundation

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

The Hydration Foundation

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for the Year Ended 31 March 2024

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Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

The Hydration Foundation

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number (England and Wales)
CE008476

Registered Charity number
1168653

Registered Office
Dyrham Lodge
16 Clifton Park
Clifton
Bristol
BS8 3BY

Trustees
M Moran
M A Evans
S A Travis

Approved by order of the board of trustees on 12 September 2024 and signed on its behalf by:

M Moran - Trustee

**Independent Examiner's Report to the Trustees of
The Hydration Foundation**

Independent examiner's report to the trustees of The Hydration Foundation

I report to the charity trustees on my examination of the accounts of The Hydration Foundation (the Trust) for the year ended 31 March 2024.

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.

Neil Dando FCA

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

12 September 2024

The Hydration Foundation

Statement of Financial Activities
for the Year Ended 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		38,511	61,310
EXPENDITURE ON			
Raising funds		216	216
Other		31,173	56,405
Total		31,389	56,621
NET INCOME		7,122	4,689
RECONCILIATION OF FUNDS			
Total funds brought forward		37,278	32,589
TOTAL FUNDS CARRIED FORWARD		44,400	37,278

The notes form part of these financial statements

The Hydration Foundation

Balance Sheet
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		71,555	73,705
CREDITORS			
Amounts falling due within one year	4	(11,053)	(10,482)
NET CURRENT ASSETS		<u>60,502</u>	<u>63,223</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		60,502	63,223
CREDITORS			
Amounts falling due after more than one year	5	(16,102)	(25,945)
NET ASSETS		<u>44,400</u>	<u>37,278</u>
FUNDS	7		
Unrestricted funds		<u>44,400</u>	<u>37,278</u>
TOTAL FUNDS		<u>44,400</u>	<u>37,278</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 September 2024 and were signed on its behalf by:

M Moran - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

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.

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 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,310
EXPENDITURE ON	
Raising funds	216
Other	56,405
Total	56,621
NET INCOME	4,689

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

32,589

TOTAL FUNDS CARRIED FORWARD

37,278

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 6)	9,846	9,603
Other creditors	1,207	879
	<u>11,053</u>	<u>10,482</u>

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Bank loans (see note 6)	<u>16,102</u>	<u>25,945</u>

6. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank loans	9,846	9,603
Other loans	944	680
	<u>10,790</u>	<u>10,283</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>16,102</u>	<u>25,945</u>

7. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	37,278	7,122	44,400
	<u>37,278</u>	<u>7,122</u>	<u>44,400</u>
TOTAL FUNDS			
	<u>37,278</u>	<u>7,122</u>	<u>44,400</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,511	(31,389)	7,122
TOTAL FUNDS	<u>38,511</u>	<u>(31,389)</u>	<u>7,122</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	32,589	4,689	37,278
TOTAL FUNDS	<u>32,589</u>	<u>4,689</u>	<u>37,278</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,310	(56,621)	4,689
TOTAL FUNDS	<u>61,310</u>	<u>(56,621)</u>	<u>4,689</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	32,589	11,811	44,400
TOTAL FUNDS	<u>32,589</u>	<u>11,811</u>	<u>44,400</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	99,821	(88,010)	11,811
TOTAL FUNDS	<u>99,821</u>	<u>(88,010)</u>	<u>11,811</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The Hydration Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,511	51,310
Grants	25,000	10,000
	<u>38,511</u>	<u>61,310</u>
Total incoming resources	38,511	61,310
EXPENDITURE		
Raising donations and legacies		
Subscriptions	216	216
Other		
Bank loan interest	782	1,099
Support costs		
Finance		
Bank charges	63	66
Other		
Purchases	30,000	55,000
Governance costs		
Accountancy and legal fees	328	240
Total resources expended	<u>31,389</u>	<u>56,621</u>
Net income	<u>7,122</u>	<u>4,689</u>

This page does not form part of the statutory financial statements

THE HYDRATION FOUNDATION

England & Wales - Charity number 1168653

Accounts

Trustees' Annual Report for the period 1st April 2022 - 31st March 2023**Charity name: The Hydration Foundation****Charity registration number: 1168653****Objectives and Activities**

Summary of the purposes of the charity as set out in its governing document	The charity's mission is to distribute as many free Hydrant hands free drinking systems as possible to those individuals in the community, care homes and hospitals who need them. Anyone with limited mobility particularly those who struggle to reach, hold or lift a drink is likely to benefit from a Hydrant. We believe this could be as many as 3 million people in Great Britain.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	The Hydration Foundation is committed to improving the health and wellbeing of the most vulnerable people through donating hands-free drinking systems (The Hydrants) to anyone that needs one.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	In line with guidance from the Charity Commission, the Trustees are satisfied that The Hydration Foundation continues to have significant charitable purpose through its work to enhance public health and wellbeing via its focussed work on the distribution of Hydrants to the elderly and those less mobile. In 2022-23, we continued to work with hospital patients and those in the community helping prevent dehydration and its huge health risks.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	The achievements of The Hydration Foundation are very easy to identify – we have helped thousands keep their independence and dignity by simply allowing them to drink without calling for help. It can seem a very small thing but the reality is that it makes a huge difference to people's lives as our many beneficiaries testify. As a result of the help that the Hydrant gives there is a substantial reduction in hospital admissions due to dehydration related issues such as urinary tract infections so there is an additional benefit here which is saving the NHS potentially £ millions each year. We estimate that since we started as a charity we have helped prevent around 19,000 admissions which, from the vulnerable groups we are helping, saves the NHS around £10,000 per prevented admission. BUT, the main thing we are doing, and focussed on, is helping very vulnerable people to simply drink on their own when without The Hydrant it would be impossible for them to do.
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Beneficiaries – Below you can read the true difference we are making to people lives by donating Hydrant drinking systems.

Below is Colin with his bottle in use, Colin has progressive Motor Neurone Disease (MND) and has lost the movement in both of his arms. Colin has a specialist nurse come in twice a day to care for his needs but found he was suffering from dehydration due to not be able to lift or hold a drink. Colin's nurse contacted our foundation and we sent a hydrant out to him, he absolutely loves it and feels he's gained some independence back.



Above are 2 residents from a care home in Wales, The Hydration Foundation was approached by the Manager asking for Hydrant systems to help with dehydration related issues. Although not in use the residents have them in their rooms and find they help during the night due to medication making them thirsty.

Below is Jane Henderson she is a Specialist Frailty Dietitian at Gateshead NHS Trust. Jane approached us via Twitter to ask for a box of Hydrants to be sent to the Queen Elizabeth Hospital in Gateshead, these were distributed to her elderly patients.

She sent us a little tweet to say thanks – @JanehendersonDT Sep 27, 2022 Thank you @hydration_found for the kind donation of your hydrant bottles for use with our elderly and disabled patients to help prevent dehydration. What a fantastic product.



The Hydration Foundation recently supported a Motor Neurone Disease fundraiser and they sent this lovely photo:



Lots of our beneficiaries suffer from this awful disease and find the Hydrant very useful as their movement becomes more affected.

Below is Katie with her bottle in use, Katie's had two titanium rods inserted to repair scoliosis and has quad cerebral palsy and you have no idea how many times we hear "can I have a drink please" your product has changed our lives forever! Thanks so much David (Katie's Father).



A few words from the Healthcare Specialists we work closely with to ensure those who need a Hydrant can get one free of charge.

"I saw a lady today who has progressive M.S and she is finding it really helpful as she is alone between care call and she can manage to get the tube with the help of the collar to her mouth herself. I have also given them to a couple of Parkinson's clients who find it really hard due to tremors to control a cup to their mouth but this stops them having to lift the cup"

"A gentleman with Parkinson's disease was not drinking enough, due to this he was getting recurring infections. His tremor made using a beaker difficult and he did not have the strength to use a straw. Having the hydrant means that his carers can set him up with a drink that is easily accessible through the clip on straw. They are also able to monitor the amount of fluids he has. Since having the hydrant he has increased his fluids, resolved his constipation and reduced the number of urinary tract infections he has"

"At a Parkinson's review it came to my notice that a patient was having difficulty sucking through a straw. They admitted this was causing them to miss some medications as they were unable to get enough fluid in their mouth to swallow the tablets with. They were looking dehydrated and were having episodes of constipation. I gave them a hydrant and this resulted in them increasing their fluid input, being able to have their medication on time which then in turn improved their mobility and swallow! Constipation resolved and patient much happier"

	<u>A word from our Trustees</u> Another year flies by and we are pleased to say that we are still here and still helping many, many very vulnerable people in the community. Raising funds has become dramatically more difficult over the last few years but we are managing to just about keep going with some wonderful support over the last year from a number of donors. The landscape in healthcare has never been tougher and the very clear need for prevention rather than cure is what is needed more than ever before. We are very proud to be doing our bit in helping prevent hospital admissions due to dehydration related issues. We are very clearly providing a very valuable service that focusses very clearly on the individual but is helping the wider NHS in a time of real stress. As shown elsewhere in our report we estimate that since the charity was established we have now helped prevent some 19,000 hospital admissions which, at a cost of around £10,000 per admission due to the vulnerable groups frailty on admission, this will have saved the NHS potentially nearly £200 Million, which is huge and something we should probably make more noise about. Looking ahead, we see raising funds as becoming still harder with the demand per available £ being outstripped by at least 10:1. However, we are hopeful that we will continue to have support that will enable us to continue with what we think is critical work.
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Financial Review

Charity's financial position at the end of the period.	Reserves policy The Trustees regularly consider the reserves held by the charity, and regard a level of £20,000 in reserves as satisfactory. This amount represents running costs and ongoing distribution of projects. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work. At 31 March 2023, THF held a total of £20,000 in reserves. £20,000 of this total are reserved funds, whilst £15,000 of this total are unrestricted funds. The free reserves enable us to respond to needs of the organisation and our work.
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Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Constitution
How is the charity constituted?	Registered Charity through the Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	The statutory power of appointing new or additional Trustees shall be taken out by Mark Moran MBE and the total number of Trustees shall not exceed Three. All Trustees served for the period from and to the date of this report. The Trustees undertake training as required to ensure that they are aware of their responsibilities.

Reference and Administrative details

Charity name	The Hydration Foundation
Other name the charity uses	
Registered charity number	1168653
Charity's principal address	Dyrham Lodge 16 Clifton Park Clifton Bristol BS8 3BY

Names of the charity trustees

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person entitled to appoint trustee
1	Mr Mark Moran MBE	Charity address	N/A	Mark Moran MBE
2	Mr Stuart Travis		N/A	
3	Mr Michael Evans		N/A	

Declarations

Signature	<i>MM Moran</i>
Full name	Mark Moran MBE
Position	Trustee
Date	3/1/24

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
The Hydration Foundation**

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hydration Foundation

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for the Year Ended 31 March 2023

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The Hydration Foundation

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number (England and Wales)

CE008476

Registered Charity number

1168653

Registered Office

Dyrham Lodge

16 Clifton Park

Clifton

Bristol

BS8 3BY

Trustees

M Moran

M A Evans

S A Travis

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 8 December 2023 and signed on its behalf by:

M Moran - Trustee

Independent Examiner's Report to the Trustees of
The Hydration Foundation

I report on the accounts for the year ended 31 March 2023, which are set out on pages three to six.

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Neil Dando FCA
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

8 December 2023

The Hydration Foundation

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		61,310	37,881
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		216	216
Fundraising trading: cost of goods sold and other costs		55,000	60,000
Governance costs		240	11,580
Other resources expended		1,165	421
Total resources expended		56,621	72,217
NET INCOMING/(OUTGOING) RESOURCES		4,689	(34,336)
RECONCILIATION OF FUNDS			
Total funds brought forward		32,589	66,925
TOTAL FUNDS CARRIED FORWARD		<u>37,278</u>	<u>32,589</u>

The notes form part of these financial statements

The Hydration Foundation

Balance Sheet
At 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		73,705	78,059
CREDITORS			
Amounts falling due within one year	3	(10,482)	(640)
NET CURRENT ASSETS		<u>63,223</u>	<u>77,419</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		63,223	77,419
CREDITORS			
Amounts falling due after more than one year	4	(25,945)	(44,830)
NET ASSETS		<u>37,278</u>	<u>32,589</u>
FUNDS			
Unrestricted funds	5	<u>37,278</u>	<u>32,589</u>
TOTAL FUNDS		<u>37,278</u>	<u>32,589</u>

The financial statements were approved by the Board of Trustees on 8 December 2023 and were signed on its behalf by:

M Moran -Trustee

The Hydration Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	9,603	-
Other creditors	879	640
	<u>10,482</u>	<u>640</u>

4. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans	<u>25,945</u>	<u>44,830</u>

5. MOVEMENT IN FUNDS

	At 1.4.22	Net movement	At 31.3.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	32,589	4,689	37,278
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>32,589</u>	<u>4,689</u>	<u>37,278</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,310	(56,621)	4,689
TOTAL FUNDS	<u>61,310</u>	<u>(56,621)</u>	<u>4,689</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted Funds			
General fund	66,925	(34,336)	32,589
TOTAL FUNDS	<u>66,925</u>	<u>(34,336)</u>	<u>32,589</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,881	(72,217)	(34,336)
TOTAL FUNDS	<u>37,881</u>	<u>(72,217)</u>	<u>(34,336)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	66,925	(29,647)	37,278
TOTAL FUNDS	<u>66,925</u>	<u>(29,647)</u>	<u>37,278</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 £
Unrestricted funds			
General fund	99,191	(128,838)	(29,647)
TOTAL FUNDS	<u>99,191</u>	<u>(128,838)</u>	<u>(29,647)</u>

The Hydration Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOMING RESOURCES		
Voluntary income		
Donations	51,310	12,881
Grants	10,000	25,000
	61,310	37,881
Total incoming resources	61,310	37,881
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscriptions	216	216
Fundraising trading: cost of goods sold and other costs		
Purchases	55,000	60,000
Governance costs		
Accountancy	240	240
Fundraising and admin costs	-	11,340
	240	11,580
Other resources expended		
Bank loan interest	1,099	406
Support costs		
Finance		
Bank charges	66	15
	56,621	72,217
Total resources expended	56,621	72,217
Net income/(expenditure)	<u>4,689</u>	<u>(34,336)</u>

Independent Examiner's Report to the Trustees of
The Hydration Foundation

I report on the accounts for the year ended 31 March 2023, which are set out on pages three to six.

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').

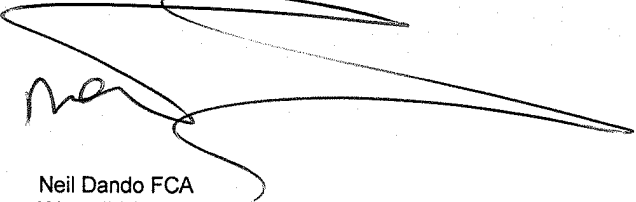
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Neil Dando FCA
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

8 December 2023

THE HYDRATION FOUNDATION

England & Wales - Charity number 1168653

Accounts

Trustees' Annual Report for the period 1st April 2021 - 31st March 2022**Charity name: The Hydration Foundation****Charity registration number: 1168653****Objectives and Activities**

Summary of the purposes of the charity as set out in its governing document	The charity's mission is to distribute as many free Hydrant hands free drinking systems as possible to those individuals in the community, care homes and hospitals who need them. Anyone with limited mobility particularly those who struggle to reach, hold or lift a drink is likely to benefit from a Hydrant. We believe this could be as many as 3 million people in Great Britain.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	The Hydration Foundation is committed to improving the health and wellbeing of the most vulnerable people through donating hands-free drinking systems (The Hydrants) to anyone that needs one.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	In line with guidance from the Charity Commission, the Trustees are satisfied that The Hydration Foundation continues to have significant charitable purpose through its work to enhance public health and wellbeing via its focussed work on the distribution of Hydrants to the elderly and those less mobile. In 2018-19, we continued to work with hospital patients and those in the community helping prevent dehydration and its huge health risks.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	The achievements of The Hydration Foundation are very easy to identify – we have helped thousands keep their independence and dignity by simply allowing them to drink without calling for help. It can seem a very small thing but the reality is that it makes a huge difference to people's lives as our many beneficiaries testify. As a result of the help that the Hydrant gives there is a substantial reduction in hospital admissions due to dehydration related issues such as urinary tract infections so there is an additional benefit here which is saving the NHS potentially £ millions each year. We estimate that since we started as a charity we have helped prevent around 20,000 admissions which, from the vulnerable groups we are helping, saves the NHS around £10,000 per prevented admission. BUT, the main thing we are doing, and focussed on, is helping very vulnerable people to simply drink on their own when without The Hydrant it would be impossible for them to do.
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Beneficiaries – Below you can read the true difference we are making to people lives by donating Hydrant drinking systems.

“On the road a lot & need to keep fluids to 3 l/day. I can't hold a bottle. With hydrant provided by The Hydration Foundation I can stay on the road & drink plenty at the same time. The Hydrant a lifesaver for my kidneys and stopping urine infections”.



David Constantine – End-user

“The Hydration Foundation sent me my Hydrant free of charge - The Hydrant not only gave me my independence to drink when I wanted it also improved my self-esteem. I can't imagine life without my Hydrant it's as much a part of me as my wheelchair and I need both to live a happy life. Thank you so much”.



Darren Smith – End-user

“After I had broken my neck and paralysed myself at 29 years old and then 33 years later getting a brain tumour I discovered the hydrant during time at Stoke Mandeville, the world's leading Orthopaedic Hospital. I run an organisation helping wounded veterans rebuild their lives and realised instantly that the hydrant could be of immense value to some of the boys and girls and thanks to the generosity of Mark and his team, troops have been provided free of charge with one as I have myself and have benefited to a considerable extent from possessing it because I use it every day and all day”.

Graham Raphael

*“My husband has **Motor Neurone Disease** and I can honestly say The Hydrant you gave us has transformed both of our lives. For him he is now able to drink on his own whenever he wants, we have taken him off saliva inducing drugs and he has not ended up in hospital with a urinary infection for six months (we used to be there every month without fail). For me, I now get to sleep all night whereas PH (pre Hydrant!) I was up 6 or 7 times every night. It also means I have more time to do things and I am not worried when I*

do go out that he will be unable to drink. Thank you so much for making our very difficult situation somewhat more bearable” DC

A few words from one of the Healthcare Specialists we work closely with to ensure those who need a Hydrant can get one free of charge.

Patient 1.

A gentleman with Parkinson’s disease was not drinking enough, due to this he was getting recurring infections. His tremor made using a beaker difficult and he did not have the strength to use a straw.

Having the hydrant means that his carers can set him up with a drink that is easily accessible through the clip on straw. They are also able to monitor the amount of fluids he has. Since having the hydrant he has increased his fluids, resolved his constipation and reduced the number of urinary tract infections he has.

Patient 2

At a Parkinson’s review it came to my notice that a patient was having difficulty sucking through a straw. They admitted this was causing them to miss some medications as they were unable to get enough fluid in their mouth to swallow the tablets with. They were looking dehydrated and were having episodes of constipation. I gave them a hydrant and this resulted in them increasing their fluid input, being able to have their medication on time which then in turn improved their mobility and swallow! Constipation resolved and patient much happier.

I hope this helps- thank you again

Sandra Jury

Parkinson’s Disease Specialist Nurse

Finally a word from our Patron Baroness Sally Greengross OBE who sadly passed away earlier this year.

“The Hydration Foundation receive this funding is a remarkable organisation that is very quietly preventing many hospital admissions every year simply by enabling vulnerable people to drink without assistance.

The importance of maintaining good level of hydration in anybody who is ill or frail is frequently ignored but is of the upmost importance. Dehydration is one of the biggest issues in healthcare and I am proud to be Patron of an organisation working so hard to help thousands of vulnerable people in the community”

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Financial Review

Charity's financial position at the end of the period.	We end the year in a positive position, with a good level of surplus reserves. Reserves policy The Trustees regularly consider the reserves held by the charity, and regard a level of £25,000 in reserves as satisfactory. This amount represents running costs and ongoing distribution of projects. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work. At 31 March 2021, THF held a total of £103,000 in reserves. £15,000 of this total are reserved funds, whilst the balance of this total are unrestricted funds. The free reserves enable us to respond to needs of the organisation and our work.
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Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Constitution
How is the charity constituted?	Registered Charity through the Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	The statutory power of appointing new or additional Trustees shall be taken out by Mark Moran MBE and the total number of Trustees shall not exceed Three. All Trustees served for the period from and to the date of this report. The Trustees undertake training as required to ensure that they are aware of their responsibilities.

Reference and Administrative details

Charity name	The Hydration Foundation
Other name the charity uses	
Registered charity number	1168653

Charity's principal address	c/o Dyrham Lodge, 16 Clifton park Clifton Bristol BS8 3BY
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Names of the charity trustees

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person entitled to appoint trustee
1	Mr Mark Moran MBE	Charity address	N/A	Mark Moran MBE
2	Mr Stuart Travis		N/A	
3	Mr Michael Evans		N/A	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>M Moran</i>	
Full name(s)	Mark Moran MBE	
Position (eg Secretary, Chair, etc)	Trustee	
Date	01/12/22	

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
The Hydration Foundation

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hydration Foundation

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for the Year Ended 31 March 2022

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The Hydration Foundation

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number (England and Wales)
CE008476

Registered Charity number
1168653

Registered Office
Dyrham Lodge
16 Clifton Park
Clifton
Bristol
BS8 3BY

Trustees
M Moran
M A Evans
S A Travis

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 1 December 2022 and signed on its behalf by:

M Moran - Trustee

The Hydration Foundation

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		37,881	44,139
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		216	216
Fundraising trading: cost of goods sold and other costs	2	60,000	80,031
Governance costs		11,580	2,340
Other resources expended		421	-
Total resources expended		72,217	82,587
NET INCOMING/(OUTGOING) RESOURCES		(34,336)	(38,448)
RECONCILIATION OF FUNDS			
Total funds brought forward		66,925	105,373
TOTAL FUNDS CARRIED FORWARD		32,589	66,925

The notes form part of these financial statements

The Hydration Foundation

Balance Sheet
At 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		78,059	116,075
CREDITORS			
Amounts falling due within one year	4	(640)	(400)
NET CURRENT ASSETS		<u>77,419</u>	<u>115,675</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		77,419	115,675
CREDITORS			
Amounts falling due after more than one year	5	(44,830)	(48,750)
NET ASSETS		<u>32,589</u>	<u>66,925</u>
FUNDS	6		
Unrestricted funds		<u>32,589</u>	<u>66,925</u>
TOTAL FUNDS		<u>32,589</u>	<u>66,925</u>

The financial statements were approved by the Board of Trustees on 1 December 2022 and were signed on its behalf by:

M Moran -Trustee

The Hydration Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2022	2021
	£	£
Purchases	60,000	80,000
Support costs	-	31
	<u>60,000</u>	<u>80,031</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>640</u>	<u>400</u>

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	<u>44,830</u>	<u>48,750</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	66,925	(34,336)	32,589
TOTAL FUNDS	<u>66,925</u>	<u>(34,336)</u>	<u>32,589</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,881	(72,217)	(34,336)
TOTAL FUNDS	<u>37,881</u>	<u>(72,217)</u>	<u>(34,336)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted Funds			
General fund	105,373	(38,448)	66,925
TOTAL FUNDS	<u>105,373</u>	<u>(38,448)</u>	<u>66,925</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,139	(82,587)	(38,448)
TOTAL FUNDS	<u>44,139</u>	<u>(82,587)</u>	<u>(38,448)</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	105,373	(72,784)	32,589
TOTAL FUNDS	<u>105,373</u>	<u>(72,784)</u>	<u>32,589</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	82,020	(154,804)	(72,784)
TOTAL FUNDS	<u>82,020</u>	<u>(154,804)</u>	<u>(72,784)</u>

The Hydration Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Donations	12,881	34,139
Grants	25,000	10,000
	37,881	44,139
Total incoming resources	37,881	44,139
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscriptions	216	216
Fundraising trading: cost of goods sold and other costs		
Purchases	60,000	80,000
Governance costs		
Accountancy	240	240
Fundraising and admin costs	11,340	2,100
	11,580	2,340
Other resources expended		
Bank loan interest	406	-
Support costs		
Finance		
Bank charges	15	31
	72,217	82,587
Total resources expended	72,217	82,587
Net expenditure	<u>(34,336)</u>	<u>(38,448)</u>

Independent Examiner's Report to the Trustees of
The Hydration Foundation

I report on the accounts for the year ended 31 March 2022, which are set out on pages three to seven.

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Neil Dando FCA
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

1 December 2022

THE HYDRATION FOUNDATION

England & Wales - Charity number 1168653

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
The Hydration Foundation**

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

The Hydration Foundation

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for the Year Ended 31 March 2021

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The Hydration Foundation

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number (England and Wales)
CE008476

Registered Charity number
1168653

Registered Office
11 Elmdale Road
Clifton
Bristol
BS8 1SL

Trustees
M Moran
M A Evans
S A Travis

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

.....
M Moran - Trustee

The Hydration Foundation

Statement of Financial Activities
for the Year Ended 31 March 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		44,139	10,654
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	2	216	295
Fundraising trading: cost of goods sold and other costs	3	80,031	55,000
Governance costs		2,340	1,040
Total resources expended		82,587	56,335
NET INCOMING/(OUTGOING) RESOURCES		(38,448)	(45,681)
RECONCILIATION OF FUNDS			
Total funds brought forward		105,373	151,054
TOTAL FUNDS CARRIED FORWARD		66,925	105,373

The notes form part of these financial statements

The Hydration Foundation

Balance Sheet
At 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		116,075	105,773
CREDITORS			
Amounts falling due within one year	5	(400)	(400)
NET CURRENT ASSETS		<u>115,675</u>	<u>105,373</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,675	105,373
CREDITORS			
Amounts falling due after more than one year	6	(48,750)	-
NET ASSETS		<u>66,925</u>	<u>105,373</u>
FUNDS	7		
Unrestricted funds		<u>66,925</u>	<u>105,373</u>
TOTAL FUNDS		<u>66,925</u>	<u>105,373</u>

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

.....
M Moran -Trustee

The Hydration Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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. COSTS OF GENERATING VOLUNTARY INCOME

	2021	2020
	£	£
Subscriptions	216	216
Support costs	-	79
	<u>216</u>	<u>295</u>

3. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2021	2020
	£	£
Purchases	80,000	55,000
Support costs	31	-
	<u>80,031</u>	<u>55,000</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>400</u>	<u>400</u>

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans	48,750	-

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	105,373	(38,448)	66,925
TOTAL FUNDS	105,373	(38,448)	66,925

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,139	(82,587)	(38,448)
TOTAL FUNDS	44,139	(82,587)	(38,448)

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	151,054	(45,681)	105,373
TOTAL FUNDS	151,054	(45,681)	105,373

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,654	(56,335)	(45,681)
TOTAL FUNDS	10,654	(56,335)	(45,681)

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	151,054	(84,129)	66,925
TOTAL FUNDS	151,054	(84,129)	66,925

The Hydration Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. **MOVEMENT IN FUNDS - continued**

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 £
Unrestricted funds			
General fund	54,793	(138,922)	(84,129)
TOTAL FUNDS	<u>54,793</u>	<u>(138,922)</u>	<u>(84,129)</u>

The Hydration Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations	34,139	10,654
Grants	10,000	-
	44,139	10,654
Total incoming resources	44,139	10,654
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscriptions	216	216
Fundraising trading: cost of goods sold and other costs		
Purchases	80,000	55,000
Governance costs		
Accountancy	240	240
Fundraising and admin costs	2,100	800
	2,340	1,040
Support costs		
Finance		
Bank charges	31	79
	82,587	56,335
Total resources expended		
Net expenditure	<u>(38,448)</u>	<u>(45,681)</u>