

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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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
	<hr/> 16,050	<hr/> 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
	<hr/> 36,104	<hr/> 31,389
Total resources expended		
Net (expenditure)/income	<hr/> (20,054)	<hr/> 7,122