

# THE EALING TRAILFINDERS FOUNDATION

England & Wales · Charity number 1191177

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2020-09-07

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Trailfinders Sports Ground  
Vallis Way  
Ealing  
W13 0DD

**Phone** 07967630804

**Email** [foundation@etprm.com](mailto:foundation@etprm.com)

**Website** [www.ealingtrailfinders.org.uk](http://www.ealingtrailfinders.org.uk)

## Activities

---

**Objects:** THE OBJECTIVES OF THE CIO ARE FOR THE BENEFIT OF THE PUBLIC GENERALLY AND IN PARTICULAR YOUNG PEOPLE IN EALING AND THE SURROUNDING AREAS:• TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION AND PHYSICAL ACTIVITY BY FACILITATING THE PLAYING OF RUGBY UNION AND OTHER PHYSICAL AND/OR RECREATIONAL ACTIVITIES. • TO PROVIDE AND ASSIST IN THE ADVANCEMENT OF AMATEUR SPORT AND PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION, PHYSICAL ACTIVITY AND OTHER LEISURE TIME ACTIVITY OF SUCH PERSONS WHO HAVE THE NEED FOR SUCH ACTIVITIES BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE. • TO ADVANCE AND ASSIST THE ADVANCEMENT OF EDUCATION OF CHILDREN AND YOUNG PEOPLE AND TO PROMOTE ANY OTHER PURPOSE CURRENTLY RECOGNISED AS 'CHARITABLE' AND ANY NEW CHARITABLE PURPOSES WHICH ARE SIMILAR TO ANOTHER CHARITABLE PURPOSE.

**Activities:** The Ealing Trailfinders Foundation uses the Ealing Trailfinders brand, our professional players and staff to help people in West London and beyond, of all ages, to enhance their lives through participation in sport and physical activity.

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- Buckinghamshire
- Oxfordshire
- Throughout London

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£36,871	£36,167	-	-
2023-12-31	£53,741	£41,061	-	-
2022-12-31	£75,122	£100,981	-	-
2021-12-31	£73,740	£28,823	-	-

## Trustees

---

Name	Role	Appointed
Anthony Joseph Corish		2023-09-19
Luke Stannard		2023-11-02
Martin Aitchison		2023-09-19
Rosalind Fagan		2025-05-07
Samuel Liu		2023-01-12
Thomas James Peter Roberts		2022-11-10

**THE EALING TRAILFINDERS FOUNDATION**

England & Wales - Charity number 1191177

---

# Accounts

---

Charity registration number 1191177 (England and Wales)

**THE EALING TRAILFINDERS FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2025**

# THE EALING TRAILFINDERS FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees** T J P Roberts  
R Fagan (Appointed 7 May 2025)  
P S Stewart  
S Liu  
M Aitchison  
A J Corish  
L Stannard

**Charity number** 1191177

**Principal address** Trailfinders Sports Ground  
Vallis Way  
Ealing  
London  
W13 0DD

---

# THE EALING TRAILFINDERS FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

---

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 30 JUNE 2025

---

The trustees present their annual report and financial statements for the period ended 30 June 2025. This reporting period reflects a change in the Foundation's financial year to better align with the rugby and school delivery calendar. As a result, this report covers an extended 18-month period.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Ealing Trailfinders Foundation ("the Foundation") operates for the benefit of the public, particularly focusing on young people and wider communities in Ealing and surrounding areas.

The Foundation's core objectives remain:

- Promoting healthy recreation, encouraging participation in sport and physical activity, particularly rugby union and associated activities
- Advancing amateur sport and providing facilities, particularly for individuals facing barriers such as disability, ill health or financial hardship
- Advancing education, supporting young people to develop life skills and positive outcomes through structured programmes

Alongside these objectives, the Foundation has further refined its delivery approach during the period, focusing on using sport as a vehicle to:

- Improve physical and mental wellbeing
- Develop practical and life skills
- Promote inclusion and accessibility
- Create innovative and responsive programmes that meet community need

#### Achievements and performance

The period from January 2024 to June 2025 has been one of rebuild, refinement and growth for the Foundation. During this time, the organisation has clarified its offer, strengthened its delivery model and positioned itself to increase both reach and long-term impact.

Programmes are now delivered across four key pillars:

- Health
- Inclusion
- Skills
- Innovation

This structure has enabled clearer strategic alignment and improved consistency across delivery.

#### Programme Delivery

The Foundation has delivered a range of targeted programmes designed to support individuals of all ages and abilities.

#### Holiday Activity and Food (HAF) Camps

The Foundation continued to deliver holiday provision, supporting children and young people to remain active during school holidays. These sessions combine physical activity with access to nutritious food and provide a safe and engaging environment.

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2025

---

### **Mentoring Programme**

The mentoring programme has continued to support young people at risk of disengagement, helping them to develop confidence, resilience and key life skills through structured one-to-one and group support.

### **Inclusive Rugby**

Weekly mixed ability rugby sessions have remained a cornerstone of delivery. These sessions provide accessible opportunities for adults with disabilities to participate in sport, improving confidence, wellbeing and social connection.

### **Girls Rugby and Engagement Programmes**

The Foundation has strengthened its focus on female participation, delivering targeted sessions to increase engagement among girls, particularly those disengaged from physical education. This includes tailored workshops and activity-based sessions designed to break down barriers to participation.

### **Fit Futures**

A tailored programme focused on healthy lifestyles has supported young people in understanding nutrition, physical activity and overall wellbeing, combining classroom-based learning with practical sporting activity.

### **Impact**

The Foundation's work during the 2024/2025 season has delivered measurable impact, including:

- Engagement with 578 participants
- Delivery across 17 schools
- Over 338 hours of programme delivery

Beyond quantitative outputs, the Foundation has seen clear qualitative impact, particularly in:

- Increased confidence and social connection among participants
- Improved physical and mental wellbeing
- Greater engagement in education and structured activity

The Foundation has also continued to demonstrate strong individual impact through participant journeys, particularly within inclusive rugby, where individuals have progressed into volunteering and leadership roles.

### **Financial review**

The charity started 2024 with reserves of £31,738 (2023: £19,058) on December 31 2023 and closed the period with reserves of £30,101 on June 30 2025. This comprised unrestricted reserves of £30,101 (2022: £29,397) and restricted reserves of £nil (2022: £2,341).

### **Investments and grants**

The Foundation have raised £9,264 for the Foundation through fundraising events.

In 2024, we also continued to run our holiday activity camps and, Football and Netball Clubs through the Foundation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between twelve and eighteen month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE PERIOD ENDED 30 JUNE 2025*

---

### **Structure, governance and management**

The Ealing Trailfinders Foundation is a Charitable Incorporated Organisation, registered with the Charity Commission.

The Foundation is governed by a board of trustees who are responsible for the strategic direction and oversight of the charity.

During the reporting period, governance has continued to strengthen, with an ongoing programme of policy review and development undertaken during 2025 to ensure compliance with best practice and regulatory requirements.

### **Trustee Leadership**

During the reporting period, Trisha Stewart served as Chair of Trustees. The trustees continue to review the composition of the board to ensure an appropriate balance of skills, experience and diversity, and to support the effective governance of the Foundation. The trustees who served during the period and up to the date of signature of the financial statements were:

T J P Roberts

A J Flatt

(Resigned 3 July 2024)

P S Stewart

S Liu

R Fagan

(Appointed 7 May 2025)

M Aitchison

A J Corish

L Stannard

### **Operational Management**

The Foundation works closely with the Ealing Trailfinders community department to deliver its programmes. A formalised MOU was undertaken between the Foundation and Ealing Trailfinders covering how this relationship is managed.

During the period, there was a change in operational leadership:

- Pratyesh Desai stepped down in August 2024
- Ian Isham joined to take on the role, ensuring continuity in delivery

While personnel changes occurred, the overall staffing structure has remained consistent, allowing programmes to continue with minimal disruption.

Volunteers continue to play a vital role in supporting delivery, particularly across community and inclusive programmes.

### **Risk Management**

The trustees have undertaken a comprehensive risk assessment to identify potential risks facing the charity. Systems and procedures are in place to mitigate those risks. The primary risks considered include financial sustainability, operational risks associated with project delivery, and governance challenges. The Foundation has built reserves and maintains a good working relationship with partners to reduce potential vulnerabilities.

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 30 JUNE 2025**

---

### Plans for the Future

Looking ahead, the Foundation is in a strong position to build on the progress made during this period.

The key priorities are to:

- Increase programme delivery and reach, expanding the number of participants and communities supported
- Enhance impact measurement and storytelling, ensuring the outcomes of the Foundation's work are clearly communicated
- Secure additional grant funding and partnerships, enabling sustainable growth and the development of new programmes

The Foundation will continue to refine its strategic approach, ensuring that programmes are aligned, complementary and capable of delivering long-term impact.

### Volunteers and Staff

The Foundation benefits from the ongoing commitment of trustees, staff and volunteers.

Volunteers play an essential role in programme delivery, particularly within inclusive rugby, community sessions and holiday provision. Their contribution is fundamental to the Foundation's ability to deliver high-quality, accessible programmes.

### Conclusion

The trustees are satisfied with the progress made during the extended reporting period.

The Foundation has successfully transitioned to a revised financial year, strengthened its programme offer and demonstrated meaningful impact across its communities.

With a clear strategic direction, strengthened governance and a growing programme base, the Foundation is well positioned to expand its reach and continue delivering positive outcomes for those it serves.

The trustees' report was approved by the Board of Trustees.

  
.....  
T J P Roberts

Trustee

Date: 28/04/26  
.....

# THE EALING TRAILFINDERS FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE EALING TRAILFINDERS FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Ealing Trailfinders Foundation (the charity) for the period ended 30 June 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

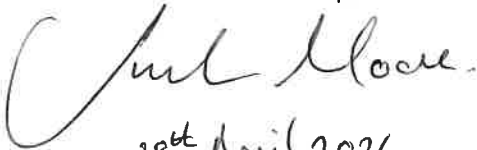
#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Date: 28<sup>th</sup> April 2026.

# THE EALING TRAILFINDERS FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 JUNE 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	36,871	-	36,871	43,841	9,900	53,741
<b>Total income</b>		36,871	-	36,871	43,841	9,900	53,741
<b>Expenditure on:</b>							
Charitable activities	3	36,167	2,341	38,508	33,502	7,559	41,061
<b>Total expenditure</b>		36,167	2,341	38,508	33,502	7,559	41,061
<b>Net income/(expenditure) and movement in funds</b>							
		704	(2,341)	(1,637)	10,339	2,341	12,680
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024/1 January 2023		29,397	2,341	31,738	19,058	-	19,058
<b>Fund balances at 30 June 2025/31 December 2023</b>		30,101	-	30,101	29,397	2,341	31,738

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

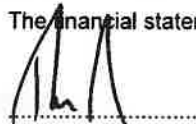
# THE EALING TRAILFINDERS FOUNDATION

## BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	7	3,241		1,280	
Cash at bank and in hand		30,680		53,459	
		<u>33,921</u>		<u>54,739</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(3,820)</u>		<u>(23,001)</u>	
<b>Net current assets</b>			<u>30,101</u>		<u>31,738</u>
<b>The funds of the charity</b>					
Restricted income funds	9		-		2,341
Unrestricted funds	10		30,101		29,397
			<u>30,101</u>		<u>31,738</u>

The financial statements were approved by the trustees on 22/04/26



T J P Roberts  
Trustee

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

---

### 1 Accounting policies

#### Charity information

The Ealing Trailfinders Foundation is a Charitable Incorporated Organisation, based at Trailfinders Sports Ground, Vallis Way, Ealing, London, W13 0DD.

#### 1.1 Reporting period

The charity's accounting period has been extended by 6 months to better align the balance sheet date with the rugby and school delivery calendar. Consequently, the comparatives in these financial statements are not directly comparable.

#### 1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. The charity receives periodic funding for the delivery of holiday camps. Funding for these projects is based on the delivery of services to recipients on a per head basis and, in the event of a surplus, the charity is entitled to retain the excess. Hence this funding is treated as unrestricted.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2025

---

### 1 Accounting policies

(Continued)

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2025

### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	26,055	-	26,055	17,858	9,900	27,758
Grants	10,816	-	10,816	25,983	-	25,983
	<u>36,871</u>	<u>-</u>	<u>36,871</u>	<u>43,841</u>	<u>9,900</u>	<u>53,741</u>

### 3 Expenditure on charitable activities

	Youth activities 2025 £	Over 18s activities 2023 £	Youth activities 2023 £	Total 2023 £
<b>Direct costs</b>				
Sports coaching and activities	36,485	7,559	31,913	39,472
Accountancy fees	2,023	-	1,589	1,589
	<u>38,508</u>	<u>7,559</u>	<u>33,502</u>	<u>41,061</u>
<b>Analysis by fund</b>				
Unrestricted funds	36,167	-	33,502	33,502
Restricted funds	2,341	7,559	-	7,559
	<u>38,508</u>	<u>7,559</u>	<u>33,502</u>	<u>41,061</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 5 Employees

The charity had no employees during the period.

### 6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects during the current or prior year.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2025

<b>7</b>	<b>Debtors</b>		
	<b>Amounts falling due within one year:</b>	<b>2025</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Other debtors	3,241	-
	Prepayments and accrued income	-	1,280
		<u>3,241</u>	<u>1,280</u>
		<u>3,241</u>	<u>1,280</u>
<b>8</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2025</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Trade creditors	-	19,401
	Other creditors	2,500	2,400
	Accruals and deferred income	1,320	1,200
		<u>3,820</u>	<u>23,001</u>
		<u>3,820</u>	<u>23,001</u>

### 9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Mixed ability SEND fund	2,341	-	(2,341)	-
	<u>2,341</u>	<u>-</u>	<u>(2,341)</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
Mixed ability SEND fund	-	9,900	(7,559)	2,341
	<u>-</u>	<u>9,900</u>	<u>(7,559)</u>	<u>2,341</u>

The Foundation received National Lottery funding to deliver mixed ability rugby sessions targeted for adults aged 18+ who have special educational needs or a disability. The sessions are mixed gender and cater for able body people to facilitate and participate alongside.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2025

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	29,397	36,871	(36,167)	30,101
	<u>29,397</u>	<u>36,871</u>	<u>(36,167)</u>	<u>30,101</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
General funds	19,058	43,841	(33,502)	29,397
	<u>19,058</u>	<u>43,841</u>	<u>(33,502)</u>	<u>29,397</u>

### 11 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 30 June 2025:</b>			
Current assets/(liabilities)	30,101	-	30,101
	<u>30,101</u>	<u>-</u>	<u>30,101</u>
	<u>30,101</u>	<u>-</u>	<u>30,101</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	29,397	2,341	31,738
	<u>29,397</u>	<u>2,341</u>	<u>31,738</u>
	<u>29,397</u>	<u>2,341</u>	<u>31,738</u>

### 12 Related party transactions

There were no disclosable related party transactions during the period.



**THE EALING TRAILFINDERS FOUNDATION**

England & Wales - Charity number 1191177

---

# Accounts

---

Charity registration number 1191177

**THE EALING TRAILFINDERS FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# THE EALING TRAILFINDERS FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

T J P Roberts  
A J Flatt (Resigned 3 July 2024)  
P S Stewart  
S Liu (Appointed 12 January 2023)  
M Aitchison (Appointed 19 September 2023)  
A J Corish (Appointed 19 September 2023)  
L Stannard (Appointed 2 November 2023)

### Charity number

1191177

### Principal address

Trailfinders Sports Ground  
Vallis Way  
Ealing  
London  
W13 0DD

### Independent examiner

Arnold Hill & Co LLP  
Sixth Floor  
Capital Tower  
91 Waterloo Road  
London  
SE1 8RT

---

# THE EALING TRAILFINDERS FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

---

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

---

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Ealing Trailfinders Foundation ("the Foundation") operates for the benefit of the public, particularly focusing on young people in Ealing and the surrounding areas. The core objectives of the Foundation are as follows:

**Promoting Healthy Recreation:** The Foundation encourages community participation in healthy recreation and physical activity, particularly through rugby union and other sports.

**Advancing Amateur Sport and Providing Facilities:** We aim to support amateur sports and provide facilities for those who may need them due to age, ill-health, disability, financial hardship, or other disadvantages.

**Educational Advancement:** The Foundation promotes education for children and young people and supports charitable purposes that align with our objectives.

#### **Achievements and performance**

In 2023, the Foundation delivered several key projects aimed at fulfilling its charitable objectives:

##### **Holiday, Activity, and Food (HAF) Camps:**

The Foundation organised camps during school holidays, benefiting children from Ealing, Hillingdon, Hammersmith, and Fulham. These camps offered a combination of physical activity and nutrition, helping children remain active and healthy during the holidays.

##### **Mixed Ability Rugby Sessions:**

With funding from the National Lottery, we ran weekly adaptive rugby sessions for adults with special educational needs and disabilities (SEND). These sessions promoted inclusivity and healthy physical activity, working in partnership with Ealing Mencap to increase participation and awareness.

##### **Mentoring Programme at Ada Lovelace School:**

Funded by Harrisons and the Pitshanger Community Association (PCA), we launched a mentoring programme to support young people at risk of exclusion. This initiative is aimed at fostering positive behaviour and helping young individuals develop life skills through one-on-one mentoring and guidance.

These projects have contributed significantly towards promoting healthy lifestyles and improving access to education, sport, and recreation for individuals who need it most.

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Financial review

The charity started 2023 with reserves of £19,058 on December 31 2022 and closed with reserves of £31,738 on December 31 2023. This comprised unrestricted reserves of £29,397 (2022: £19,058) and restricted reserves of £2,341 (2022: £nil).

#### Investments and grants

The Foundation have received £1,416 in donations from supporters and through the Amazon Giving Scheme. We also raised £4,563 for the Foundation through fundraising events.

In 2023, we also continued to run our holiday activity camps and, Football and Netball Clubs through the Foundation. We received £37,862 through subscription payments and camp fees, but this also saw more outgoings from the Foundation.

We have received grants worth £9,900 which relate to a particular programme - detailed above.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between twelve and eighteen month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

The Ealing Trailfinders Foundation was registered with the Charities Commission on 07 September 2020 and is governed by The Ealing Trailfinders Foundation Constitution of a Charitable Incorporated Organisation.

The Foundation is governed by a board of trustees. In 2023, Trisha Stewart was appointed Chair of Trustees. The trustees who served during the year and up to the date of signature of the financial statements were:

T J P Roberts	
A J Flatt	(Resigned 3 July 2024)
P S Stewart	
S Liu	(Appointed 12 January 2023)
M Aitchison	(Appointed 19 September 2023)
A J Corish	(Appointed 19 September 2023)
L Stannard	(Appointed 2 November 2023)

These changes have helped to strengthen the Foundation's governance and bring fresh perspectives to the charity.

The Trustees regularly review the composition of the board, ensuring that new appointments are made to enhance the diversity of skills and experience. Training is provided where necessary to ensure trustees understand their duties and the legal responsibilities of managing the charity.

#### Risk Management:

The trustees have undertaken a comprehensive risk assessment to identify potential risks facing the charity. Systems and procedures are in place to mitigate those risks. The primary risks considered include financial sustainability, operational risks associated with project delivery, and governance challenges. The Foundation has built reserves and maintains a good working relationship with partners to reduce potential vulnerabilities.

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

### **Partnership with Ealing Trailfinders**

The Foundation collaborates with the Ealing Trailfinders community department to oversee day-to-day operations and implement projects. Regular trustee meetings are held to review the Foundation's activities and approve grant applications.

This year, the Foundation experienced a change in leadership within the community department, with Danny Harlow stepping down as Head of Community and Pratyesh Desai seamlessly stepping into the role. This transition has been managed well, and the Foundation's objectives continue to be met effectively.

### **Plans for the Future**

Looking ahead to 2024 the Foundation plans to continue its delivery with the mixed ability rugby sessions, grow the support for women's and girls delivery and continue to grow the HAF holiday provision. We will look to grow our delivery through additional grants and fundraising, this will be done through developing a strategic plan and aim to have programmes that complement each other.

We continue to assess the governance of the Foundation and develop the effectiveness of our trustees, structures and processes.

### **Volunteers and Staff**

While the Foundation relies on the expertise and oversight of its trustees, it also collaborates closely with Ealing Trailfinders' staff. Volunteers play a key role in the delivery of our activities, particularly within our mixed ability rugby programme and HAF camps. Their support has been invaluable to the Foundation's success.

### **Conclusion**

The trustees are satisfied with the Foundation's progress during the year ending 31st December 2023. We have successfully implemented projects that align with our charitable objectives and have maintained a sound financial position. The Foundation remains committed to promoting healthy lifestyles, supporting education, and delivering charitable activities that benefit the public, particularly those most in need.

The trustees' report was approved by the Board of Trustees.

**A.S. Stewart**

.....  
P S Stewart

**Trustee**

Date: 25/10/2024  
.....

# THE EALING TRAILFINDERS FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE EALING TRAILFINDERS FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Ealing Trailfinders Foundation (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

DocuSigned by:

*Justin Moore*

5421003CA4B3438...

**Arnold Hill & Co LLP**

Sixth Floor  
Capital Tower  
91 Waterloo Road  
London  
SE1 8RT

25-Oct-2024 | 5:24 PM BST

Dated: .....

# THE EALING TRAILFINDERS FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
	Notes				
<b>Income from:</b>					
Donations and legacies	2	43,841	9,900	53,741	75,122
<b>Total income</b>		<u>43,841</u>	<u>9,900</u>	<u>53,741</u>	<u>75,122</u>
<b>Expenditure on:</b>					
Charitable activities	3	33,502	7,559	41,061	100,981
<b>Total expenditure</b>		<u>33,502</u>	<u>7,559</u>	<u>41,061</u>	<u>100,981</u>
<b>Net income/(expenditure) and movement in funds</b>		10,339	2,341	12,680	(25,859)
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2023		<u>19,058</u>	-	<u>19,058</u>	<u>44,917</u>
<b>Fund balances at 31 December 2023</b>		<u>29,397</u>	<u>2,341</u>	<u>31,738</u>	<u>19,058</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE EALING TRAILFINDERS FOUNDATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

---

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	7	1,280		960	
Cash at bank and in hand		53,459		27,033	
		<u>54,739</u>		<u>27,993</u>	
<b>Creditors: amounts falling due within one year</b>	8	(23,001)		(8,935)	
<b>Net current assets</b>			31,738		19,058
			<u>31,738</u>		<u>19,058</u>
<b>The funds of the charity</b>					
Restricted income funds	9		2,341		-
Unrestricted funds	10		29,397		19,058
			<u>31,738</u>		<u>19,058</u>

The financial statements were approved by the trustees on 25/10/24 .....

**A.S. Stewart**

P S Stewart  
Trustee

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

### **1 Accounting policies**

#### **Charity information**

The Ealing Trailfinders Foundation is a Charitable Incorporated Organisation, based at Trailfinders Sports Ground, Vallis Way, Ealing, London, W13 0DD.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. The charity receives periodic funding for the delivery of holiday camps. Funding for these projects is based on the delivery of services to recipients on a per head basis and, in the event of a surplus, the charity is entitled to retain the excess. Hence this funding is treated as unrestricted.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	17,858	9,900	27,758	54,955	-	54,955
Grants	25,983	-	25,983	20,167	-	20,167
	<u>43,841</u>	<u>9,900</u>	<u>53,741</u>	<u>75,122</u>	<u>-</u>	<u>75,122</u>

### 3 Expenditure on charitable activities

	Over 18s activities 2023 £	Youth activities 2023 £	Total 2023 £	Youth activities 2022 £
<b>Direct costs</b>				
Sports coaching and activities	7,559	31,913	39,472	99,781
Accountancy fees	-	1,589	1,589	1,200
	<u>7,559</u>	<u>33,502</u>	<u>41,061</u>	<u>100,981</u>
<b>Analysis by fund</b>				
Unrestricted funds	-	33,502	33,502	100,981
Restricted funds	7,559	-	7,559	-
	<u>7,559</u>	<u>33,502</u>	<u>41,061</u>	<u>100,981</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 5 Employees

The charity had no employees during the period.

### 6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects during the current or prior year.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>7 Debtors</b>		<b>2023</b>	<b>2022</b>
		£	£
<b>Amounts falling due within one year:</b>			
Prepayments and accrued income		1,280	960
		<u>          </u>	<u>          </u>

<b>8 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		£	£
Trade creditors		19,401	-
Other creditors		2,400	-
Accruals and deferred income		1,200	8,935
		<u>          </u>	<u>          </u>
		23,001	8,935
		<u>          </u>	<u>          </u>

### 9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
Mixed ability SEND fund	-	9,900	(7,559)	2,341
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The Foundation received National Lottery funding to deliver mixed ability rugby sessions targeted for adults aged 18+ who have special educational needs or a disability. The sessions are mixed gender and cater for able body people to facilitate and participate alongside.

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
General funds	19,058	43,841	(33,502)	29,397
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	44,917	75,122	(100,981)	19,058

### 11 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	29,397	2,341	31,738
	<u>29,397</u>	<u>2,341</u>	<u>31,738</u>
	<u>29,397</u>	<u>2,341</u>	<u>31,738</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Current assets/(liabilities)	19,058	-	19,058
	<u>19,058</u>	<u>-</u>	<u>19,058</u>
	<u>19,058</u>	<u>-</u>	<u>19,058</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year.

**THE EALING TRAILFINDERS FOUNDATION**

England & Wales - Charity number 1191177

---

# Accounts

---

Charity registration number 1191177

**THE EALING TRAILFINDERS FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# THE EALING TRAILFINDERS FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	T J P Roberts A J Flatt P S Stewart S Liu	(Appointed 10 November 2022) (Appointed 6 January 2022)  (Appointed 12 January 2023)
<b>Charity number</b>	1191177	
<b>Principal address</b>	Trailfinders Sports Ground Vallis Way Ealing London W13 0DD	
<b>Independent examiner</b>	Arnold Hill & Co LLP Sixth Floor Capital Tower 91 Waterloo Road London SE1 8RT	

---

# THE EALING TRAILFINDERS FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

---

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

---

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The objectives of the Ealing Trailfinders Foundation ("the Foundation") are for the benefit of the public generally and in particular young people in Ealing and the surrounding areas:

- \*to promote community participation in healthy recreation and physical activity by facilitating the playing of rugby union and other physical and/or recreational activities.
- \*to provide and assist in the advancement of amateur sport and provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have the need for such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- \*to advance and assist the advancement of education of children and young people and to promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

### Achievements and performance

Despite being a year removed from the global pandemic the shockwaves still reverberated into 2022. Not only had the social and physical development of children been slowed down, but more families have been struggling with employment and hit by a cost of living crisis.

The Foundation continued to work with Ealing and Hammersmith & Fulham Councils to deliver free holiday activities (and a free and nutritious lunch) for children aged 7-12. With the grants received the foundation offered over 1,089 free places on its camps and as many meals.

With £2,580 from the Young Hammersmith & Fulham Foundation and a further £1,277 from Groundwork's Right to Thrive fund, the Foundation was able to continue its mentoring project with Burlington Danes and Hammersmith Academy until the end of the academic year - 4 of these participants joined the Ealing Trailfinders Rugby club, and a further 6 join other local rugby clubs. Two of them took part in summer work experience and over 10 of these participants regularly came to watch the team play.

Justin Moore gave the Foundation a grant of £2,900 to grow the number of girls participating in sport at Ealing Trailfinders. This money went towards free rugby, football and netball coaching sessions, specifically for girls from 6 local schools (Drayton Manor, Brentside, Ellen Wilkinson, Greenford High School, Ada Lovelace and Ealing Fields). This allowed the Foundation to deliver over 100 free hours of coaching, engaging over 500 girls. Through these sessions the Foundation now has 29 girls playing in its football team, 35 girls playing netball and 17 playing rugby. The Foundation hopes that with some more funding it can grow these numbers and lessen the gender divide in sport.

This year Ealing Trailfinders also held its first fundraising event. The golf day, organised by the trustees, brought in £3,658. This fundraising is unrestricted and will eventually go towards the salary of the foundation manager.

This year Ealing Trailfinders also moved its football and netball clubs under the Foundation. This meant that money coming in from subscriptions went directly to the Foundation. The Foundation received £9,059 from the netball club and also £23,517 from the football club, although most of this money went back out towards pitch hire, coaching costs and equipment. Moving the football and netball club to the Foundation meant the Foundation had more money coming into the Foundation, but also more going out.

Lastly, Ealing Trailfinders received £2,250 sponsorship from Calor Gas for the two U10 football teams. This paid for players' kit and the rest of the money was left to spend on marketing and equipment.

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### Financial review

The charity started 2022 with reserves of £44,917 on December 31 2021 and closed with reserves of £19,058 on December 31 2022.

### Investments and grants

The Foundation have received £762 in donations from supporters and through the Amazon Giving Scheme. We also raised £3,659 for the Foundation through our first fundraising event (a golf day). This is unrestricted funding, which is being put towards the salary for a foundation manager.

In 2022 - we also decided to run our holiday activity camps and, Football and Netball Clubs through the Foundation. We received £32,577 through subscription payments and camp fees, but this also saw more outgoings from the Foundation.

We have received grants worth £29,191 which relate to a particular programme - detailed below.

For the first time, we secured £2,250 in sponsorship from Calor Gas for our U10 football team.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between twelve and eighteen month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### Structure, governance and management

The Ealing Trailfinders Foundation was registered with the Charities Commission on 07 September 2020 and is governed by The Ealing Trailfinders Foundation Constitution of a Charitable Incorporated Organisation.


The trustees who served during the year and up to the date of signature of the financial statements were:

T J P Roberts	(Appointed 10 November 2022)
A J Flatt	(Appointed 6 January 2022)
P S Stewart	
S Liu	(Appointed 12 January 2023)
D Steen	(Resigned 16 August 2022)
P Levy	(Resigned 4 October 2022)
R Williams	(Resigned 6 January 2022)

The Trustees may appoint any person to be one of their number. The Trustees review the knowledge and experience of the Trustees and identify training needs on appointment. Suitable training will be provided if required.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

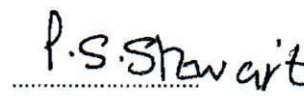
The trustees' report was approved by the Board of Trustees.

  
.....

T J P Roberts

Trustee

Date: 24/10/23

  
.....

P S Stewart

Trustee

# THE EALING TRAILFINDERS FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE EALING TRAILFINDERS FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Ealing Trailfinders Foundation (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

*Arnold Hill & Co LLP*

**Arnold Hill & Co LLP**

Sixth Floor  
Capital Tower  
91 Waterloo Road  
London  
SE1 8RT

Dated: 26/10/23

# THE EALING TRAILFINDERS FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

---

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>	<b>Notes</b>		
Donations and legacies	2	75,122	73,740
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	3	100,981	28,823
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(25,859)	44,917
Fund balances at 1 January 2022		44,917	-
		<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		<b>19,058</b>	<b>44,917</b>
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


# THE EALING TRAILFINDERS FOUNDATION

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	7	960		-	
Cash at bank and in hand		27,033		46,117	
		<u>27,993</u>		<u>46,117</u>	
<b>Creditors: amounts falling due within one year</b>	8	(8,935)		(1,200)	
Net current assets			19,058		44,917
			<u>19,058</u>		<u>44,917</u>
<b>Income funds</b>					
Unrestricted funds			19,058		44,917
			<u>19,058</u>		<u>44,917</u>

The financial statements were approved by the Trustees on 24.10.23

  
T J P Roberts  
Trustee

  
P S Stewart  
Trustee

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

The Ealing Trailfinders Foundation is a Charitable Incorporated Organisation, based at Trailfinders Sports Ground, Vallis Way, Ealing, London, W13 0DD.

#### 1.1 Reporting period

The charity's prior period was from 1 September 2020 to 31 December 2021. Consequently, the comparatives in these financial statements are not directly comparable.

#### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies (Continued)

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	54,955	50,960
Central and local government grants	20,167	22,780
	<u>75,122</u>	<u>73,740</u>

### 3 Charitable activities

	Youth activities	Youth activities
	2022	2021
	£	£
Sports coaching and activities	99,781	27,623
Accountancy fees	1,200	1,200
	<u>100,981</u>	<u>28,823</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 5 Employees

The charity had no employees during the period.

### 6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects during the current or prior year.

### 7 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	<u>960</u>	<u>-</u>

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

---

**8 Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accruals and deferred income	8,935	1,200
	<u>8,935</u>	<u>1,200</u>

**9 Related party transactions**

There were no disclosable related party transactions during the year.

**THE EALING TRAILFINDERS FOUNDATION**

England & Wales - Charity number 1191177

---

# Accounts

---

Charity registration number 1191177

**THE EALING TRAILFINDERS FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

# THE EALING TRAILFINDERS FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	T J P Roberts A J Flatt P S Stewart S Liu	(Appointed 10 November 2022) (Appointed 6 January 2022) (Appointed 7 September 2020) (Appointed 12 January 2023)
<b>Charity number</b>	1191177	
<b>Principal address</b>	Trailfinders Sports Ground Vallis Way Ealing London W13 0DD	
<b>Independent examiner</b>	Arnold Hill & Co LLP Sixth Floor Capital Tower 91 Waterloo Road London SE1 8RT	

---

# **THE EALING TRAILFINDERS FOUNDATION**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

---

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

---

The trustees present their annual report and financial statements for the period ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The objectives of the Ealing Trailfinders Foundation are for the benefit of the public generally and in particular young people in Ealing and the surrounding areas:

- to promote community participation in healthy recreation and physical activity by facilitating the playing of rugby union and other physical and/or recreational activities.
- to provide and assist in the advancement of amateur sport and provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have the need for such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- to advance and assist the advancement of education of children and young people and to promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

### Achievements and performance

The Ealing Trailfinders Foundation was set up following a global pandemic. Although the charity was founded in September 2020 - a number of our projects had to be delayed!

We started the charity with initial donations of £34,118 - which included money from grants received by The Ealing Trailfinders Community Department. Our first grant of £5,650 from the National Lottery to deliver a programme called Un-concealing Ealing - focussed on the history of Rugby and Ealing in a, literal, defining project for the charity. In response to the COVID-19 pandemic, councils across England offered up a Holiday Activity and Food Fund - to bridge the widening divide of food poverty, especially during the school holidays. Through the period we offered over 1,200 free places on our multi-sport camps (lunch provided) in Ealing and Hammersmith & Fulham thanks to total funding of £22,780 from both councils).

Since the period end we started to expand out to the LB Hammersmith & Fulham. With grant funding from Sport England's Right to Thrive fund, we received £2,500 to deliver a Rugby Mentoring Programme in partnership with Burlington Danes Academy and Hammersmith Academy. Using breakfast activity clubs, we were able to engage over 30 kids in early morning activity, followed by breakfast where we could eat breakfast and have a chat about the week at school! With £1,000 from Tesco's bags for life, we were able to replicate the same as above in Greenford High School. Both these projects were a resounding success, but it was a shame that the money ran out and the projects had to stop.

Lastly, thanks to £1,072 from Awards for All and Neighbourly Care, we started the mixed ability team at Ealing Trailfinders. This was following the Community team's work with a local church and schools to give opportunities to young people with SEND needs to enjoy sport. Through this funding we are able to provide weekly rugby coaching for adults and young people with SEND needs to keep them active - this also helped us forge a relationship with our local MENCAP service, whereby their service users now come along to our FREE rugby 4 all sessions on a Tuesday evening.

We ended the period with a number of projects rolling into 2022 and hopefully bigger and better things in the new year!

# THE EALING TRAILFINDERS FOUNDATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

---

### Financial review

The charity began with £34,118, transferred in from the Ealing Trailfinders community department, in September 2020, and closed with reserves of £44,917 on December 31 2021.

The charity received £1,410 in donations from supporters in its 1st period. This is unrestricted funding, which is being put towards the salary for a Foundation manager.

We have received grants worth £36,082 which relate to a particular programme - detailed above.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between twelve and eighteen month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

### Structure, governance and management

The Ealing Trailfinders Foundation was registered with the Charities Commission on 07 September 2020 and is governed by The Ealing Trailfinders Foundation Constitution.

The trustees who served during the period and up to the date of signature of the financial statements were:

T J P Roberts	(Appointed 10 November 2022)
A J Flatt	(Appointed 6 January 2022)
P S Stewart	(Appointed 7 September 2020)
S Liu	(Appointed 12 January 2023)
D Steen	(Appointed 7 September 2020, resigned 16 August 2022)
P Levy	(Appointed 7 September 2020, resigned 4 October 2022)
R Williams	(Appointed 11 January 2021, resigned 6 January 2022)

The Trustees may appoint any person to be one of their number. The Trustees review the knowledge and experience of the Trustees and identify training needs on appointment. Suitable training will be provided if required.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The trustees' report was approved by the Board of Trustees.



T J P Roberts  
Trustee



P S Stewart  
Trustee

Date: 19 September 2023

# THE EALING TRAILFINDERS FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE EALING TRAILFINDERS FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Ealing Trailfinders Foundation (the charity) for the period ended 31 December 2021.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

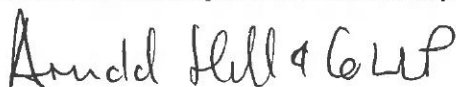
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Arnold Hill & Co LLP**

Sixth Floor  
Capital Tower  
91 Waterloo Road  
London  
SE1 8RT

Dated: 9/10/23

# THE EALING TRAILFINDERS FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE PERIOD ENDED 31 DECEMBER 2021*

---

	Notes	Unrestricted funds 2021 £
<b>Income from:</b>		
Donations and legacies	2	73,740
<b>Expenditure on:</b>		
Charitable activities	3	28,823
<b>Net income for the period/ Net movement in funds</b>		44,917
Fund balances at 1 September 2020		-
<b>Fund balances at 31 December 2021</b>		<u>44,917</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

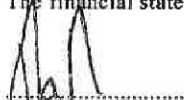
# THE EALING TRAILFINDERS FOUNDATION

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£
<b>Current assets</b>			
Cash at bank and in hand		46,117	
<b>Creditors: amounts falling due within one year</b>	7	<u>(1,200)</u>	
Net current assets			<u>44,917</u>
<b>Income funds</b>			
Unrestricted funds			<u>44,917</u>
			<u>44,917</u>

The financial statements were approved by the Trustees on 19/9/23



T J P Roberts

Trustee



P S Stewart

Trustee

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2021

---

#### **1 Accounting policies**

##### **Charity information**

The Ealing Trailfinders Foundation is a Charitable Incorporated Organisation, based at Trailfinders Sports Ground, Vallis Way, Ealing, London, W13 0DD.

##### **1.1 Reporting period**

The charity presents its first set of accounts for the period from 7 September 2020 to 31 December 2021.

##### **1.2 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.3 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **1.5 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# THE EALING TRAILFINDERS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

### 2 Donations and legacies

	Unrestricted funds
	2021 £
Donations and gifts	50,960
Central and local government grants	22,780
	<u>73,740</u>

### 3 Charitable activities

	Youth activities 2021 £
Sports coaching and activities	27,623
Accountancy fees	1,200
	<u>28,823</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 5 Employees

The charity had no employees during the period.

### 6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 7 Creditors: amounts falling due within one year

	2021 £
Accruals and deferred income	<u>1,200</u>

### 8 Related party transactions

There were no disclosable related party transactions during the period.

