

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 | (Appointed 7 May 2025) |
| | R Fagan | |
| | 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

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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.

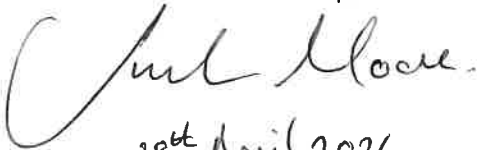
Independent examiner's statement

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: 28th 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 | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 2 | 36,871 | - | 36,871 | 43,841 | 9,900 | 53,741 |
| Total income | | 36,871 | - | 36,871 | 43,841 | 9,900 | 53,741 |
| Expenditure on: | | | | | | | |
| Charitable activities | 3 | 36,167 | 2,341 | 38,508 | 33,502 | 7,559 | 41,061 |
| Total expenditure | | 36,167 | 2,341 | 38,508 | 33,502 | 7,559 | 41,061 |
| Net income/(expenditure) and movement in funds | | | | | | | |
| | | 704 | (2,341) | (1,637) | 10,339 | 2,341 | 12,680 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 January 2024/1 January 2023 | | 29,397 | 2,341 | 31,738 | 19,058 | - | 19,058 |
| Fund balances at 30 June 2025/31 December 2023 | | 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.

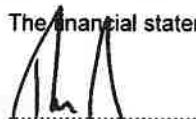
THE EALING TRAILFINDERS FOUNDATION

BALANCE SHEET

AS AT 30 JUNE 2025

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

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 £ |
|--------------------------------|----------------------------------|-------------------------------------|----------------------------------|--------------------|
| Direct costs | | | | |
| 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> |
| Analysis by fund | | | | |
| 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

7 Debtors

| | 2025 £ | 2023 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | 3,241 | - |
| Prepayments and accrued income | - | 1,280 |
| | <u>3,241</u> | <u>1,280</u> |

8 Creditors: amounts falling due within one year

| | 2025 £ | 2023 £ |
|------------------------------|--------------|---------------|
| 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> |

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 | <u>2,341</u> | <u>-</u> | <u>(2,341)</u> | <u>-</u> |
| Previous year: | At 1 January 2023 £ | Incoming resources £ | Resources expended £ | At 31 December 2023 £ |
| Mixed ability SEND fund | <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> |
| Previous year: | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
| | £ | £ | £ | £ |
| 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 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 30 June 2025: | | | |
| 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 £ |
| At 31 December 2023: | | | |
| 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.

