

Stormwater Shepherds UK

Financial Statements

For The Year Ended 31 August 2026

Company Number 12831806

Stormwater Shepherds UK
Reference and Administrative Details

Charity Name	Stormwater Shepherds UK
Company Number	12831806
Charity Number	1195055
Trustees	R Ker B Pocock N Wells
Registered office	Lancaster Road Shrewsbury SY1 3NQ
Accountant	Community Accounting Services Limited 7 Napoleon Drive Shrewsbury SY3 5PH

Trustees' Report
Stormwater Shepherds UK
on the Accounts for the Year Ended 31 August 2025

The trustees present their annual report and financial statements of the charitable company for the year ended 31 August 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2026 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

The policies and objectives of the charity are

- to promote improvements in stormwater management and the introduction and maintenance of sustainable drainage systems
- to advance improvements in water quality, both in rivers and streams, but also in the oceans that surround the UK

The main activities undertaken in relation to those purposes are

- **Direct action** to remove litter from urban environments and urban streams, in the form of litter picks arranged with partners and Ambassadors.
- **Targeted research** to learn about the extent of pollution and the pattern of pollution to then inform better design and operation of drainage systems to capture pollutants. As the research is completed, we then share our learning and knowledge through educational events such as webinars and conferences.
- **Sharing expert advice** and knowledge with the influencers and Policy makers to help them to manage stormwater pollution and to mandate for the inclusion of pollution prevention in new developments and on existing infrastructure.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Structure, Governance and Management

Constitution

Stormwater Shepherds UK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. It was incorporated at Companies House in England and Wales on 24 August 2020, and registered as a charity at the Charity Commission on 5 July 2021.

Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co opted under the terms of the Memorandum and Articles of Association.

New Trustees are inducted into the workings of the Charity, including policies and procedures, and provided with appropriate supporting information.

Related party relationships

SPEL Products are sponsors of Stormwater Shepherds UK and they created the charity. They are funding the charity's operational costs until such a time as the Charity secures sustainable income from other donors and sponsors. There is one common director, Bryan Pocock. There is no day-to-day professional interaction between the two businesses. SPEL provides support services to Stormwater Shepherds UK.

Achievements and Performance in the year

Review of activities

Stormwater Shepherds UK was incorporated on August 24th 2020 with the appointment of our three Trustees. Jo Bradley took up her post as UK Director of Operations on September 1st 2020. We created a Strategy and delivery against the Strategy is going well. The Strategy was reviewed and updated in September 2025. In early 2021 we also set up Stormwater Shepherds Enterprises Ltd as a 'trading arm' to support the charity.

Our strategic priorities are:

- Secure income for Stormwater Shepherds UK
- Secure a funding mechanism for stormwater management to sustain the pollution reduction that we achieve
- Reduce plastic pollution and urban pollution in rivers, streams and oceans
- Influence others so that they reduce pollution too

2024/25 activities and progress

This year we have been building on the release of the publication about pollution from highway runoff that we published in early 2024. This publication created the foundations that we are now building on, to tackle the problem once and for all. We have focussed on good practice, good training and working with other people who want to reduce stormwater pollution. The publication set out the intricacies and the magnitude of the problem, so now we must focus on fixing it.

Working with others

To that end, Stormwater Shepherds UK have worked with others this year, such as the Ver Valley Society and the Angling Trust, to support them as they gather samples of highway runoff pollution that is affecting the rivers that they work to protect. We are also working with other eNGOs and Charities to amplify our voice and to find solutions. For example, we are working with Earthwatch to create a proposal to help the Environment Agency to monitor stormwater pollution across England using Citizen Scientists. The reason that the Agency often give for not controlling this pollution is that they can't afford it, so we are going to write a proposal that illustrates that by using Citizen Scientists to gather data, the control of pollution can become more affordable. We agreed that it was time to move on from repeatedly complaining about the problem, and to make useful, well-constructed suggestions for solutions.

Guidance and training

Similarly, we have worked with the Greater London Authority this year to publish a guidance document for practitioners who are installing retro-fit Sustainable Drainage solutions across London to reduce pollution from stormwater and to manage surface water flooding. Together with LinkedIn posts and site visits, this story-telling and guidance creation retains our credibility as an authority on SuDS and water quality. This, in turn, gives us the platform to advocate for change and to have our voice heard; this was supported this year when our Director of Operations, Jo Bradley, was recognised in the ENDS Report 'Power List' as an influential campaigner.

To drive forward good practice in drainage design, we are currently working on a guidance document for design engineers to help them to design better treatment schemes for new and existing highways. This is out for consultation at the moment and won't be published until next year, but it is designed to provide a positive outlook for a difficult problem, guiding the engineers through fundamental design criteria and decision-making. We take the time to meet new product manufacturers too, so that we remain knowledgeable about all stormwater management devices available on the UK market. One of the manufacturers that we met this year has developed a new idea for a green wall to manage stormwater in tight urban locations.

During this financial year, we have continued to provide training and presentations at scores of events and, wherever possible, to new audiences. We have avoided saying the same thing to the same people this year, and instead, we have reached out to new organisations such as the London Freshwater Group and the excellent Institution of Environmental Services. These events have reached hundreds of new people and piqued the interest of new academics and scientists who are now investigating this topic for themselves. We've continued to do training and we've done CPD sessions for engineering firms and field-based training with the National Trust.

Expert Witness

Because of the work that we have done to create this draft guidance, and the written submissions that we made to the Environmental Audit Committee two years ago in response to their inquiry into River Water Quality, we have been invited to give oral evidence to the Committee specifically on this topic. This is a great opportunity to influence decision makers and Policy makers to improve stormwater management in England. This invitation is a rewarding reflection on the power of the work that we have done to date, and the reputation of Stormwater Shepherds UK.

Data and evidence

We've continued to do field-work too, gathering evidence and information, and we were lucky to work with Aquawatch earlier in 2025 to install a continuous water quality monitor in the River Darwen, downstream of the highway outfall. This year we have worked with scores of new connections and new river-action groups, helping them to collect their own evidence and to tell the stories of their rivers too.

We have been able to take this to the next level for the River Lostock near Preston, where we have been working for 5 years. We have collected the necessary samples to prove that the highway outfall is causing significant harm, and we have used that evidence to complain to the Environment Agency about their failure to properly and fully uphold the Environmental Permitting Regulations. Since the response from the Agency was inadequate, that complaint has now been escalated to the Office for Environmental Protection and, if they carry out an investigation into the complaint, that will further our cause, and alert government to the extent of this pollution.

From conversations with new people, we have also been doing a little work this year to investigate the harm caused to aquatic invertebrates by stormwater pollution.

Together, these packages of work have reached far & wide, and we are starting to see evidence that our message is working and that government departments are embedding some of our suggestions, and reference to our work in important and influential documents.

Recent successes that have been influenced by our work and, at times, include our recommendations:

1. The Cunliffe review interim report includes reference to pollution from highway runoff. It isn't very detailed, and it is based on flawed data from the Environment Agency, but at least it gets a mention. Following the publication of the report, some commentators in the press made a point of reminding journalists that water pollution comes from urban runoff as well as from sewage.
2. The guidance for the next iteration of the Drainage and Wastewater Management Plans has been issued for water companies and it requires them to, at least, consider highway pollution entering the water environment from their surface water sewers which is a big step forward.
3. Best of all the new Non-Statutory SuDS Standards include a number of 'nuggets' that they seem to have taken from our publication last summer and they firmly put highway runoff pollution in its place – the Standards are great from that point of view, and we were lucky to get our publication out at the perfect time to influence these Standards.
4. Ofwat are still interested in highway runoff pollution and that will help water companies to get money in their next funding round for investigations into this pollution.
5. The Consumer Council for Water have also noted the risk of pollution from highway runoff although that seems to be all they have done for now.
6. Welsh Government are taking more of a firm stance about pollution from highway runoff which is great, and they credit our report from last year for prompting that change. They have already started to consider which outfalls in Wales are priorities for remediation.

Will these changes make a difference?

At Stormwater Shepherds UK, we are confident that these changes will deliver improvements in the management of stormwater pollution. It will be slow, and we must keep the pressure on and continue to advocate for change, but it is gratifying to see proper recognition of the need for stormwater management.

What else will help to manage and control pollution from stormwater?

Although the focus of our work at Stormwater Shepherds UK has been the control of pollution from highway runoff, there are other eNGOs working hard to deliver change for other sources of stormwater pollution and there have been some successes this year which will help.

- Deposit Management Organisation (DMO) responsible for the UK's Deposit Return Scheme (DRS) for drinks containers was appointed in May 2025 and the scheme is still due to be delivered in 2027, so that all plastic bottles and metal cans can be returned and recycled. This will massively reduce stormwater pollution if it delivered effectively.
- The Sewer Overflow Reduction Plan will see water companies investing £56billion over the next 25 years to reduce stormwater pollution across England.
- Government is proposing to introduce some wet-wipe controls, to reduce sewer blockages and the harm that wipes cause in sewer overflows. This is draft legislation at the moment, but we hope that it is successfully enacted.
- Disposable vapes have been banned and it is possible that this will reduce littering with these harmful devices, which often end up in the water environment in our towns and cities.

What are our next steps?

We will respond to consultations about the Planning and Infrastructure Bill, although the current government seem intent on passing it in its current form which will make it even more urgent that we train highway drainage engineers so that they design good schemes to reduce river pollution.

We will progress our complaint to OEP and support other River Action Groups to make similar complaints.

We are planning to sample highway runoff in constituencies of Policy makers and influential people to alert them to the problem and to make it more personal for them.

We will endeavour to influence the new White Paper that DEFRA are preparing in response to the Cunliffe review to make sure that it includes the proper regulation of pollution from highway runoff.

Jo Bradley, UK Director of Operations.

Financial review

Going Concern

After making appropriate enquiries and given the ongoing support from SPEL Products, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves Policy

Free reserves at the year end were a deficit of £228,106 (2024 £234,456 deficit). The charitable company's policy is to hold enough free reserves to cover six months working capital which is currently at the level of £42,088. We do not currently hold any reserves but our fundraising plans for the next year include recognition that we must build up our reserves to our target level.

The charitable company agrees a reserves policy annually which addresses these aspects in accordance with Charity Commission guidance.

Principal risks and uncertainties

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that, insofar as mitigation is possible, systems and procedures are in place to manage the exposure to those risks.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

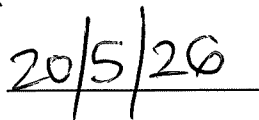
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



B Pocock
Trustee

Date



**Independent Examiner's Report to the
Directors of Stormwater Shepherds UK
on the Accounts for the Year Ended 31 August 2025**

Basis of independent examiner's report

We report on the accounts of Stormwater Shepherds UK for the year ended 31 August 2025 which are set out on pages 2 -17.

The trustee's (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustee's consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; or
 - the accounts to accord with those records; or
 - the accounts to comply with the accounting requirements to section 396 of the 2026 Act 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; and
 - to prepare accounts in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102))have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charitable company's Trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our work or for this report.

Community Accounting Services

**Community Accounting Services Ltd
7 Napoleon Drive
Shrewsbury
SY3 5PH**

Date: 21/05/2026

Stormwater Shepherds UK
Statement of Financial Activities
for the Year Ended 31 August 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	89,585	-	89,585	71,347
Incoming resources from charitable activities	3	4,434	-	4,434	17,902
Total Incoming Resources		94,019	-	94,019	89,249
Resources Expended					
	4				
Raising funds		640	-	640	491
Charitable activities		85,583	-	85,583	88,196
Governance costs		1,446	-	1,446	-
Total Resources Expended		87,669	-	87,669	88,687
Net (Outcoming) / Incoming Resources Before Transfers		6,350	-	6,350	562
Transfer Between Funds		-	-	-	-
Net (Outcoming) / Incoming Resources		6,350	-	6,350	562
Fund balance brought forward at 1 August 2024		(234,456)	-	(234,456)	(235,018)
Fund Balance Carried Forward at 31 August 2025		(228,106)	-	(228,106)	(234,456)

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

Stormwater Shepherds UK
Balance Sheet
for the Year Ended 31 August 2025

	Note	2025	2024
		£	£
Fixed Assets			
Tangible fixed assets	9	-	291
Investments	10	<u>100</u>	<u>100</u>
		100	391
Current Assets			
Cash at bank and in hand		532	548
Debtors	11	<u>22,104</u>	<u>17,923</u>
		22,636	18,471
Creditors: Amounts falling due within one year	12	<u>(3,586)</u>	<u>(6,062)</u>
Net Current Assets		<u>19,050</u>	<u>12,409</u>
Total assets less current liabilities		19,150	12,800
Creditors: Amounts falling due after more than one year		(247,256)	(247,256)
Net Assets		<u>(228,106)</u>	<u>(234,456)</u>
Funds of the Charity	15		
Unrestricted fund		(228,106)	(234,456)
Restricted funds		-	-
Total Funds		<u>(228,106)</u>	<u>(234,456)</u>

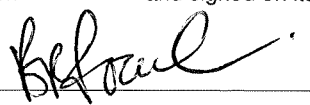
For the year ended 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on _____ and signed on its behalf by:



B Pocock
Trustee

Date 20/5/26

Stormwater Shepherds UK
Notes to the Financial Statements
for the Year Ended 31 August 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charities SORP (FRS 102) together with update Bulletin 1.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(d) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor areas, per capita or estimated usage.

(e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computer equipment	20% straight line
--------------------	-------------------

Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

(f) Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'gains/(losses) on investments' in the statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Stormwater Shepherds UK
Notes to the Financial Statements
for the Year Ended 31 August 2025

2 Voluntary Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	<i>Total Funds 2024 £</i>
Voluntary Income				
Donations	89,585	-	89,585	71,347
Total	<u>89,585</u>	<u>-</u>	<u>89,585</u>	<u>71,347</u>

3 Incoming resources from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	<i>Total Funds 2024 £</i>
Income from charitable activities	4,434	-	4,434	17,902
Total	<u>4,434</u>	<u>-</u>	<u>4,434</u>	<u>17,902</u>

Stormwater Shepherds UK
Notes to the Financial Statements
for the Year Ended 31 August 2025

4 Total resources expended	Charitable Activities 2025 £	Raising Funds 2025 £	Governance Costs 2025 £	Total Costs 2025 £	Total Costs 2024 £
Direct costs					
Wages	71,700	-	-	71,700	77,115
Pension	2,580	-	-	2,580	2,467
Employers NIC	9,214	-	-	9,214	-
Marketing	-	640	-	640	491
Travel and subsistence	495	-	-	495	-
Support costs					
Accountancy fees	-	-	1,446	1,446	3,601
Other professional fees	-	-	-	-	838
Depreciation of tangible fixed assets	292	-	-	292	292
Insurance	1,162	-	-	1,162	2,711
Subscriptions	-	-	-	-	720
Bank charges	140	-	-	140	272
Sundry costs	-	-	-	-	180
Total	85,583	640	1,446	87,669	88,687

Stormwater Shepherds UK
Notes to the Financial Statements Continued
for the Year Ended 31 August 2025

5 Net Incoming Resources for the Year

This is stated after charging:	2025	<i>2024</i>
Depreciation of owned assets	<u>292</u>	<u><i>292</i></u>

6 Staff costs

The average number of persons employed in the year was 1 (2024: 1)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was 1 (2024: 1)

The total employee benefits of the key management personnel were £83,494 (2024: £79,582), including salaries, employer's National Insurance contributions and pension contributions.

7 Trustees Remuneration & Related Party Transactions

During the year, no Trustees received any remuneration or other benefits (2024: £nil)

8 Independent Examiner's Fees

These are included within Accountancy Fees under Governance Costs as detailed below:

	2025	<i>2024</i> <i>as restated</i>
Independent Examiner's Fees	600	<i>2,766</i>
Fees paid to the Independent Examiner in respect of: all other services not included above	846	<i>835</i>
Total Accountancy fees	<u>1,446</u>	<u><i>3,601</i></u>

Stormwater Shepherds UK
Notes to the Financial Statements Continued
for the Year Ended 31 August 2025

9 Tangible Fixed Assets

	Computer Equipment £
Cost	
As at 1 September 2024	1,459
Additions	-
Disposals	-
As at 31 August 2025	<u>1,459</u>
Depreciation	
As at 1 September 2024	1,168
Charge for the year	-
On disposals	-
As at 31 August 2025	<u>1,168</u>
Net Book Value	
As at 31 August 2025	<u>291</u>
As at 31 August 2024	<u>291</u>

10 Fixed Asset Investments

	Investments in subsidiary companies £
Cost or valuation	
As at 1 September 2024	100
As at 31 August 2025	<u>100</u>
Net book value	
As at 31 August 2025	<u>100</u>
As at 31 August 2024	<u>100</u>

Principal Subsidiaries

The following was a subsidiary undertaking of Stormwater Shepherds UK:

Name	Company Number	Registered Office	Holding
Stormwater Shepherds Enterprises Limited	13290135	Spel Products, Lancaster Road, Shrewsbury, SY1 3NQ	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) £	Net Liabilities £
Stormwater Shepherds Enterprises Limited	6,825	(10,578)	(3,753)	(22,201)

Stormwater Shepherds UK
Notes to the Financial Statements Continued
for the Year Ended 31 August 2025

11 Debtors	2025	2024
	£	£
Amounts owed by group undertakings	22,104	14,429
Other debtors	-	3,494
Total	<u>22,104</u>	<u>17,923</u>

12 Creditors: Falling Due within One Year	2025	2024
	£	£
Trade creditors	56	-
Other taxation and social security	2,484	2,244
Pension creditor	390	372
Other creditors	-	629
Accruals	656	2,817
Total	<u>3,586</u>	<u>6,062</u>

13 Creditors: Falling Due after more than One Year	2025	2024
	£	£
Other loans	<u>247,256</u>	<u>247,256</u>

The loan from SPEL is unsecured, interest free and there is no set repayment date

14 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	-	-	-
Fixed Asset Investments	100	-	100
Current Assets	22,636	-	22,636
Current Liabilities	(3,586)	-	(3,586)
Long Term Liabilities	(247,256)	-	(247,256)
Net Assets at 31 August 2025	<u>(228,106)</u>	<u>-</u>	<u>(228,106)</u>

Stormwater Shepherds UK
Notes to the Financial Statements Continued
for the Year Ended 31 August 2025

15 Movement in funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds	<u>(234,456)</u>	<u>94,019</u>	<u>(87,669)</u>	<u>-</u>	<u>(228,106)</u>
Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total of Funds	<u><u>(234,456)</u></u>	<u><u>94,019</u></u>	<u><u>(87,669)</u></u>	<u><u>-</u></u>	<u><u>(228,106)</u></u>

16 Pension commitments

Stormwater Shepherds UK operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £2,580 (2024: £2,467). The amount outstanding at the year end was £390 (2024: £372).

17 Related party transactions

At the year end there was a loan owed of £22,104 (2024: £14,429) from Stormwater Enterprises Limited, which is a 100% subsidiary of Stormwater Shepherds UK.

18 Controlling party

The company is limited by guarantee and controlled by the directors.

