

Charity registration number 1195061 (England and Wales)

TONY HUDGELL FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

TONY HUDGELL FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Hudgell G Gilford L Russell P Hudgell K L Roberts
Charity number (England and Wales)	1195061
Independent examiner	Perrys Audit Limited 4th Floor 399-401 Strand London England WC2R 0LT

TONY HUDGELL FOUNDATION

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TONY HUDGELL FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

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 governing document, 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

To enhance the lives of children who have been affected by physical, emotional, or psychological abuse. Through fund raising and events, the foundation supports the charities and organisations that helps to shape, and continue to support Tony Hudgell's new life. We aim to highlight causes and share donations raised for selected charities and individuals to help children have a better tomorrow.

Public benefit

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

Achievements and performance

There was a decline in fund raising activities during 2024/25 with founders Mark Hudgell being diagnosed with prostate cancer in July 2024 and Paula Hudgell's cancer returning with some aggression in June 2025. With positive attitude that we would overcome this dreadful disease our efforts were concentrated on planning a trip for 61 children with backgrounds of abuse / 100 people in total to Lapland in December 2025. Thanks to the successful fund raising efforts the previous year we paid the £20k deposit to Canterbury Travel.

In this current financial year we made a £30k donation to The Sheffield Children's Hospital – one of only 3 dedicated children's hospital trusts in the UK that provides healthcare to children from all over the country. We made further donations of sensory equipment to the Evelina Children's Hospital and provided funding for therapy and counselling for a number of children who had suffered from abuse. We continued to raise funds specifically for our Christmas Present Appeal and again provided hundreds of presents for children who would receive little or nothing at Christmas. Additionally, we were able to support the Church, specialist schools and individual referrals during this period.

Financial review

Year four of the Foundation saw a decline in donations, partly due to the extraordinary amount raised in the previous period and partly due to both founders being diagnosed with cancer. We still raised over £19k, and donations out were £57k. This figure included the £20k deposit for the Lapland trip with an expected additional £100k to pay.

The Christmas Present Appeal raised £5,763 and we spent £4,053 on presents, with the excess being ringfenced for birthday presents during the year for children who would receive nothing.

We aim to make every penny raised work for the children who need it and we keep overheads to a minimum. We take no salary and have not claimed any expenses.

TONY HUDGELL FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Reserves policy

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 three and six 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 Charity is a charitable incorporated organisation, registered with the Charity Commission and is constituted by its governing document.

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

M Hudgell

G Gilford

L Russell

P Hudgell

K L Roberts

Recruitment and appointment of trustees

The Charity has 5 trustees who in most instances meet on calls when necessary. Face to face meetings may also be held. The trustees meet to discuss relevant matters in relation to the Charity and its activities, including approval of expenditure.

The Charity is currently small, however if the Charity were to increase in size, more frequent trustee meetings would be held.

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



M Hudgell

Trustee

30 April 2026

TONY HUDGELL FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TONY HUDGELL FOUNDATION

I report to the trustees on my examination of the financial statements of Tony Hudgell Foundation (the Charity) for the year ended 31 July 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

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.



Declan McCusker FCA FCCA
Perrys Audit Limited
4th Floor
399-401 Strand
London
WC2R 0LT
England

Dated: 6 May 2026....

TONY HUDGELL FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	2	18,725	3,180	21,905	198,112	23,430	221,542
Investments	3	4,151	-	4,151	-	-	-
Other income	4	3,191	555	3,746	36,195	3,104	39,299
Total income		<u>26,067</u>	<u>3,735</u>	<u>29,802</u>	<u>234,307</u>	<u>26,534</u>	<u>260,841</u>
Expenditure on:							
Raising funds	5	400	-	400	4,022	-	4,022
Charitable activities	6	64,965	-	64,965	26,235	-	26,235
Other expenditure	10	-	3,735	3,735	-	26,534	26,534
Total expenditure		<u>65,365</u>	<u>3,735</u>	<u>69,100</u>	<u>30,257</u>	<u>26,534</u>	<u>56,791</u>
Net income/(expenditure) and movement in funds		(39,298)	-	(39,298)	204,050	-	204,050
Reconciliation of funds:							
Fund balances at 1 August 2024		<u>236,954</u>	<u>-</u>	<u>236,954</u>	<u>32,904</u>	<u>-</u>	<u>32,904</u>
Fund balances at 31 July 2025		<u>197,656</u>	<u>-</u>	<u>197,656</u>	<u>236,954</u>	<u>-</u>	<u>236,954</u>

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

TONY HUDGELL FOUNDATION

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		201,730		240,830	
Creditors: amounts falling due within one year	12	<u>(4,074)</u>		<u>(3,876)</u>	
Net current assets			<u>197,656</u>		<u>236,954</u>
The funds of the Charity					
Unrestricted funds	13		<u>197,656</u>		<u>236,954</u>
			<u>197,656</u>		<u>236,954</u>

The financial statements were approved by the trustees on 30 April 2026



M Hudgell
Trustee

TONY HUDGELL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Tony Hudgell Foundation is a Charitable Incorporated Organisation. The registered address is 17 Victoria Drive , Kings Hill, West Malling, Kent ME19 4DT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

TONY HUDGELL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	18,725	3,180	21,905	198,112	23,430	221,542

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,151	-

4 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Gift aid	3,191	555	3,746	36,195	3,104	39,299

TONY HUDGELL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	400	4,022
	<u> </u>	<u> </u>

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Bank charges	70	94
Christmas present appeal grants paid	4,053	3,275
Donation platform charges	1,229	245
Other grants paid	56,624	19,139
Website and IT services	370	559
Postage and printing	471	58
Travel	-	779
	<u> </u>	<u> </u>
	62,817	24,149
 Share of support and governance costs (see note 7)		
Governance	2,148	2,086
	<u> </u>	<u> </u>
	64,965	26,235
	<u> </u>	<u> </u>
 Analysis by fund		
Unrestricted funds	64,965	26,235
	<u> </u>	<u> </u>

TONY HUDGELL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

7 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Independent examiners fees	-	2,088	2,088	1,986
Legal and professional	-	60	60	100
	<u>-</u>	<u>2,148</u>	<u>2,148</u>	<u>2,086</u>
Analysed between				
Charitable activities	-	2,148	2,148	2,086
	<u>-</u>	<u>2,148</u>	<u>2,148</u>	<u>2,086</u>

8 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,088

1,986

9 Trustees

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

Trustees were reimbursed expenses totalling £Nil (2024: £384), reimbursed expenses related to travel.

10 Other expenditure

	Restricted funds	Restricted funds
	2025	2024
	£	£
Other expenditure	<u>3,735</u>	<u>26,534</u>

11 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.

TONY HUDGELL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	1,890
Accruals	4,074	1,986
	<u>4,074</u>	<u>3,876</u>

13 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 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	<u>236,954</u>	<u>26,067</u>	<u>(65,365)</u>	<u>197,656</u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	<u>32,904</u>	<u>234,307</u>	<u>(30,257)</u>	<u>236,954</u>

14 Related party transactions

There were no disclosable related party transactions during the period.