

ARIAEL

England & Wales · Charity number 1195602

Details

Status Registered

Legal form CIO

Registered 2021-08-23

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

Contact

Address Station House
North Street
Havant
Hampshire
PO9 1QU

Phone 02392484356

Email info@ariael.com

Activities

Objects: 1. FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION INCLUDING BY PROVIDING GRANT FUNDING TO REGISTERED CHARITIES TO ASSIST IN THE RECEPTION, HOUSING, CARE AND TREATMENT OF SUCH ANIMALS. 2. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PROTECTION AND IMPROVEMENT OF THE NATURAL ENVIRONMENT INCLUDING THROUGH THE PROVISION OF GRANTS FOR SUCH PURPOSES TO REGISTERED CONSERVATION CHARITIES. 3. TO ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Ariael visits small to medium animal rescues currently in the south-east of England to assess where Ariael might be able to benefit the animals directly in their reception, housing, care and treatment. Ariael also visits and studies relatively small islands off the west coast of Scotland to promote the protection and improvement of the natural environment including through the provision of grants

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£29,041	£12,366	-	-
2024-08-31	£27,012	£19,676	-	-
2023-08-31	£24,749	£15,701	-	-
2022-08-31	£138,222	£15,068	-	-

Trustees

Name	Role	Appointed
Jonathan Peter Scott-Maxwell	Chair	2021-09-24
Julie Diane Poole		2021-09-24
Suzanne Elizabeth Scott-Maxwell		2021-09-24

ARIAEL

England & Wales - Charity number 1195602

Accounts

REGISTERED CHARITY NUMBER: 1195602

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

**FOR
ARIAEL**

ARIAEL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11

ARIAEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

The objectives of Ariael are set out in the governing document as follows:

1.1 for the benefit of the public to relieve the suffering of animals in need of care and attention including by providing grant funding to registered charities to assist in the reception, housing, care and treatment of such animals;

1.2 to promote for the benefit of the public the protection and improvement of the natural environment including through the provision of grants for such purposes to registered conservation charities; and

1.3 to advance the education of the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The activities of Ariael in the year ending 31 August 2025 can be summarised as follows:

a) holding regular trustees meetings, deciding on activities and attending to the necessary administration. All activities are carried out by the trustees on a voluntary part time basis.

b) visiting several rescues for dogs, cats, horses, swans and other animals to discuss with the rescues how Ariael could best help the animals in addition to what is already provided. This has resulted in completing one project started in the previous year and two more projects, both completed in this financial year.

c) both desk and field research has continued to be carried out to identify potential islands where Ariael might be able to help increase bio-diversity. For various reasons including health and weather, progress has been slow during this financial year. There have been no new preliminary surveys, so the total to date remains nine islands with ongoing discussions with two owners.

FINANCIAL REVIEW

Financial position

In the year ended 31 August 2025, the charity had a net surplus and net assets of £156,213, of which £33,191 is held in a Triodos 90 day deposit account and £76,632 is invested in a UTB Three Month Charity Bond.

Reserves policy

After the annual review it has been agreed that Ariael will continue to hold £30,000 in reserve which exceeds the annual expenditure during the year being reported here. Assuming similar annual expenditure in future years this will allow Ariael to continue meeting its commitments for the next 12 months ongoing, while further donations are provided.

Until Ariael becomes more established, this reserves policy will be reviewed annually.

Going concern

The Trustees have assessed that Ariael is able to continue as a going concern based on these accounts and a forecast for the next 12 months from the date these accounts have been approved.

ARIAEL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1195602

Principal address

Weir Sound
Laleham Reach
Chertsey
Surrey
KT16 8RT

Trustees

J P Scott-Maxwell
Mrs S E Scott-Maxwell
J D Poole

Independent Examiner

Paul Underwood
Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Approved by order of the board of trustees on 20 March 2026 and signed on its behalf by:

Signed by:



.....F41CB7699B3143E.....

J P Scott-Maxwell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ARIAEL**

Independent examiner's report to the trustees of Ariael

I report to the charity trustees on my examination of the accounts of Ariael (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

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

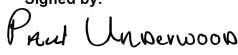
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

2ECE186BF21E498...

Paul Underwood

Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

23 March 2026
Date:

ARIAEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	24,826	25,478
Investment income	3	4,015	1,367
Other income		200	167
Total		<u>29,041</u>	<u>27,012</u>
 EXPENDITURE ON			
Charitable activities	4		
Animal welfare		11,648	18,958
Other		718	718
Total		<u>12,366</u>	<u>19,676</u>
 NET INCOME		 16,675	 7,336
 RECONCILIATION OF FUNDS			
Total funds brought forward		139,538	132,202
 TOTAL FUNDS CARRIED FORWARD		 <u>156,213</u>	 <u>139,538</u>

The notes form part of these financial statements

ARIAEL

**BALANCE SHEET
31 AUGUST 2025**

	Notes	2025 Total funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	1,436	2,154
CURRENT ASSETS			
Debtors	9	9,291	5,941
Cash at bank		146,998	132,956
		<u>156,289</u>	<u>138,897</u>
CREDITORS			
Amounts falling due within one year	10	(1,512)	(1,513)
		<u>154,777</u>	<u>137,384</u>
NET CURRENT ASSETS			
		<u>156,213</u>	<u>139,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>156,213</u>	<u>139,538</u>
NET ASSETS			
		<u>156,213</u>	<u>139,538</u>
FUNDS	11		
Unrestricted funds		156,213	139,538
TOTAL FUNDS		<u>156,213</u>	<u>139,538</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2026 and were signed on its behalf by:

Signed by:

J P Scott-Maxwell

F41CB7689B3143E.....

J P Scott-Maxwell - Trustee

ARIAEL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability.

Investment income is recognised on an accrual basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ARIAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES - continued**Financial instruments****Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	19,861	19,769
Gift aid	4,965	5,709
	<u>24,826</u>	<u>25,478</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	4,015	1,367
	<u>4,015</u>	<u>1,367</u>

All investment income is derived from assets held in the United Kingdom.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Animal welfare	10,198	1,450	11,648
	<u>10,198</u>	<u>1,450</u>	<u>11,648</u>

ARIAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

5. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Animal welfare	10	1,440	1,450

Support costs, included in the above, are as follows:

Finance

	2025	2024
	Animal welfare	Total activities
	£	£
Bank charges	10	9

Governance costs

	2025	2024
	Animal welfare	Total activities
	£	£
Independent examination fees	1,440	1,440

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

During the year no trustees were reimbursed out of pocket expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25,478
Investment income	1,367
Other income	167
Total	<u>27,012</u>
EXPENDITURE ON	
Charitable activities	
Animal welfare	18,958
Other	718
Total	<u>19,676</u>
NET INCOME	7,336
RECONCILIATION OF FUNDS	
Total funds brought forward	132,202

ARIAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
		139,538
		139,538
8. TANGIBLE FIXED ASSETS		Plant and machinery £
COST		
At 1 September 2024 and 31 August 2025		3,589
DEPRECIATION		
At 1 September 2024		1,435
Charge for year		718
At 31 August 2025		2,153
NET BOOK VALUE		
At 31 August 2025		1,436
At 31 August 2024		2,154
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2025	2024
	£	£
Other debtors	4,326	232
Prepayments and accrued income	4,965	5,709
	9,291	5,941
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2025	2024
	£	£
Other creditors	1,512	1,513
	1,512	1,513
11. MOVEMENT IN FUNDS		
	At 1.9.24	Net movement in funds
	£	£
Unrestricted funds		At 31.8.25
General fund	139,538	156,213
	139,538	16,675
TOTAL FUNDS	139,538	156,213

ARIAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,041	(12,366)	16,675
	<u>29,041</u>	<u>(12,366)</u>	<u>16,675</u>
TOTAL FUNDS	<u>29,041</u>	<u>(12,366)</u>	<u>16,675</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	132,202	7,336	139,538
	<u>132,202</u>	<u>7,336</u>	<u>139,538</u>
TOTAL FUNDS	<u>132,202</u>	<u>7,336</u>	<u>139,538</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,012	(19,676)	7,336
	<u>27,012</u>	<u>(19,676)</u>	<u>7,336</u>
TOTAL FUNDS	<u>27,012</u>	<u>(19,676)</u>	<u>7,336</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	132,202	24,011	156,213
	<u>132,202</u>	<u>24,011</u>	<u>156,213</u>
TOTAL FUNDS	<u>132,202</u>	<u>24,011</u>	<u>156,213</u>

ARIAEL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025****11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,053	(32,042)	24,011
TOTAL FUNDS	<u>56,053</u>	<u>(32,042)</u>	<u>24,011</u>

12. RELATED PARTY DISCLOSURES

During the year ended 31 August 2025 the trustees J P Scott-Maxwell and Mrs S E Scott-Maxwell donated a total of £19,860 (2024: £19,769) to the charity. Gift Aid of £4,965 (2024: £5,709) will be claimed on these donations.

ARIAEL

England & Wales - Charity number 1195602

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
ARIAEL**

ARIAEL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

ARIAEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

The objectives of Ariael are set out in the governing document as follows:

1.1 for the benefit of the public to relieve the suffering of animals in need of care and attention including by providing grant funding to registered charities to assist in the reception, housing, care and treatment of such animals;

1.2 to promote for the benefit of the public the protection and improvement of the natural environment including through the provision of grants for such purposes to registered conservation charities; and

1.3 to advance the education of the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The activities of Ariael in the year ending 31 August 2024 can be summarised as follows:

a) holding regular trustees meetings, deciding on activities and attending to the necessary administration. All activities are carried out by the trustees on a voluntary part time basis.

b) visiting several rescues for dogs, cats, horses, swans and other animals to discuss with the rescues how Ariael could best help the animals in addition to what is already provided. This has resulted in completing one project started in the previous year and two more projects, both completed in this financial year.

c) both desk and field research has continued to be carried out to identify potential islands where Ariael might be able to help increase bio-diversity. For various reasons including health and weather, progress has been slow during this financial year. There have been no new preliminary surveys, so the total to date remains nine islands with ongoing discussions with two owners.

FINANCIAL REVIEW

Financial position

In the year ended 31 August 2024, the charity had a net surplus and net assets of £139,538, of which £85,974 is held in a Triodos 90 day deposit account.

Reserves policy

After the annual review it has been agreed that Ariael will now hold £30,000 in reserve which exceeds the annual expenditure during the year being reported here. Assuming similar annual expenditure in future years this will allow Ariael to continue meeting its commitments for more than the next 12 months ongoing, while further donations are provided.

Until Ariael becomes more established, this reserves policy will be reviewed annually.

Going concern

The Trustees have assessed that Ariael is able to continue as a going concern based on these accounts and a forecast for the next 12 months from the date these accounts have been approved.

ARIAEL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1195602

Principal address

Weir Sound
Laleham Reach
Chertsey
Surrey
KT16 8RT

Trustees

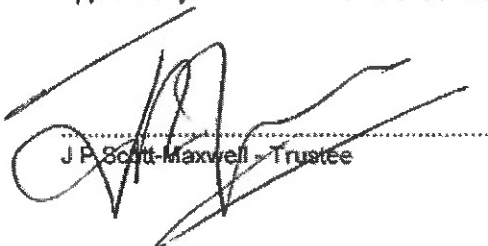
J P Scott-Maxwell
Mrs S E Scott-Maxwell
J D Poole

Chief Executive

Independent Examiner

Paul Underwood
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 16th May 2025 and signed on its behalf by:


.....
J P Scott-Maxwell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ARIAEL**

Independent examiner's report to the trustees of Ariael

I report to the charity trustees on my examination of the accounts of Ariael (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 11 June 2025

ARIAEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	25,478	24,035
Investment income	3	1,367	405
Other income		167	309
Total		<u>27,012</u>	<u>24,749</u>
 EXPENDITURE ON			
Charitable activities	4		
Animal welfare		18,958	14,983
Other		718	718
Total		<u>19,676</u>	<u>15,701</u>
 NET INCOME		 7,336	 9,048
 RECONCILIATION OF FUNDS			
Total funds brought forward		132,202	123,154
 TOTAL FUNDS CARRIED FORWARD		 <u>139,538</u>	 <u>132,202</u>

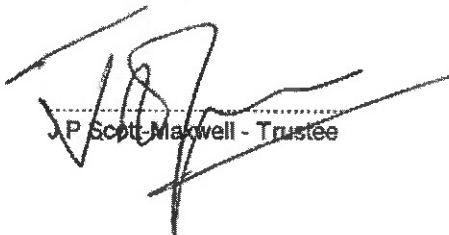
The notes form part of these financial statements

ARIAEL

BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Total funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	2,154	2,871
CURRENT ASSETS			
Debtors	9	5,941	4,190
Cash at bank		132,956	128,835
		<u>138,897</u>	<u>133,025</u>
CREDITORS			
Amounts falling due within one year	10	(1,513)	(3,694)
NET CURRENT ASSETS		<u>137,384</u>	<u>129,331</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>139,538</u>	<u>132,202</u>
NET ASSETS		<u>139,538</u>	<u>132,202</u>
FUNDS	11		
Unrestricted funds		<u>139,538</u>	<u>132,202</u>
TOTAL FUNDS		<u>139,538</u>	<u>132,202</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th August 2025 and were signed on its behalf by:


J.P. Scott-Maxwell - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	19,769	19,845
Gift aid	5,709	4,190
	25,478	24,035

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,367	405
	1,367	405

All investment income is derived from assets held in the United Kingdom.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Animal welfare	17,509	1,449	18,958
	17,509	1,449	18,958

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Animal welfare	9	1,440	1,449
	9	1,440	1,449

Support costs, included in the above, are as follows:

Finance

	2024	2023
	Animal welfare £	Total activities £
Bank charges	9	9
	9	9

Governance costs

	2024	2023
	Animal welfare £	Total activities £
Independent examination fees	1,440	1,702
	1,440	1,702

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

During the year no trustees were reimbursed out of pocket expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	24,035
Investment income	405
Other income	309
Total	24,749
 EXPENDITURE ON	
Charitable activities	
Animal welfare	14,983
Other	718
Total	15,701
 NET INCOME	 9,048
 RECONCILIATION OF FUNDS	
Total funds brought forward	123,154
 TOTAL FUNDS CARRIED FORWARD	 132,202

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2023 and 31 August 2024	3,589
 DEPRECIATION	
At 1 September 2023	718
Charge for year	717
At 31 August 2024	1,435
 NET BOOK VALUE	
At 31 August 2024	2,154
At 31 August 2023	2,871

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	232	-
Prepayments and accrued income	5,709	4,190
	5,941	4,190

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,513	3,694
	1,513	3,694

11. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	132,202	7,336	139,538
	132,202	7,336	139,538

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,012	(19,676)	7,336
	27,012	(19,676)	7,336

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	123,154	9,048	132,202
	123,154	9,048	132,202

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,749	(15,701)	9,048
TOTAL FUNDS	<u>24,749</u>	<u>(15,701)</u>	<u>9,048</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	123,154	16,384	139,538
TOTAL FUNDS	<u>123,154</u>	<u>16,384</u>	<u>139,538</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,761	(35,377)	16,384
TOTAL FUNDS	<u>51,761</u>	<u>(35,377)</u>	<u>16,384</u>

12. RELATED PARTY DISCLOSURES

During the year ended 31 August 2024 the trustees J P Scott-Maxwell and Mrs S E Scott-Maxwell donated a total of £19,769 (2023: £19,826) to the charity. Gift Aid of £5,709 (2023: £4,190) will be claimed on these donations.

ARIAEL

England & Wales - Charity number 1195602

Accounts

REGISTERED CHARITY NUMBER: 1195602

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
ARIAEL**

ARIAEL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

ARIAEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

The objectives of Ariael are set out in the governing document as follows:

1.1 for the benefit of the public to relieve the suffering of animals in need of care and attention including by providing grant funding to registered charities to assist in the reception, housing, care and treatment of such animals;

1.2 to promote for the benefit of the public the protection and improvement of the natural environment including through the provision of grants for such purposes to registered conservation charities; and

1.3 to advance the education of the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The activities of Ariael in the year ending 31 August 2023 can be summarised as follows:

a) holding regular trustees meetings, deciding on activities and attending to the necessary administration. All activities are carried out by the trustees on a voluntary part time basis.

b) visiting several rescues for dogs, cats, swans and other animals to discuss with the rescues how Ariael could best help the animals in addition to what is already provided. This has resulted in completing three projects started in the previous year and two more projects, one of which was completed in this financial year.

c) both desk and field research has continued to be carried out to identify potential islands where Ariael might be able to help increase bio-diversity. This has included preliminary surveys on four more islands making a total to date of nine islands with ongoing discussions with four owners.

FINANCIAL REVIEW

Financial position

In the year ended 31 August 2023, the charity had a net surplus and net assets of £132,202, which is all held as unrestricted funds.

Reserves policy

After the annual review it has been agreed that Ariael will continue to hold £20,000 in reserve which exceeds the annual expenditure during the year being reported here. Assuming similar annual expenditure in future years this will allow Ariael to continue meeting its commitments for the next 12 months ongoing, while further donations are provided.

Until Ariael becomes more established, this reserves policy will be reviewed annually.

Going concern

The Trustees have assessed that Ariael is able to continue as a going concern based on these accounts and a forecast for the next 12 months from the date these accounts have been approved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ARIAEL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1195602

Principal address

Weir Sound
Laleham Reach
Chertsey
Surrey
KT16 8RT

Trustees

J P Scott-Maxwell
Mrs S E Scott-Maxwell
J D Poole

Independent Examiner

Paul Underwood
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 17th June 2024 and signed on its behalf by:



J P Scott-Maxwell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ARIAEL**

Independent examiner's report to the trustees of Ariael

I report to the charity trustees on my examination of the accounts of Ariael (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 26 June 2024

ARIAEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Year ended 31.8.23 Unrestricted fund £	Period 23.8.21 to 31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	24,035	138,197
Investment income	3	405	25
Other income		309	-
Total		24,749	138,222
 EXPENDITURE ON			
Charitable activities	4		
Animal welfare		14,983	15,068
Other		718	-
Total		15,701	15,068
 NET INCOME		 9,048	 123,154
 RECONCILIATION OF FUNDS			
Total funds brought forward		123,154	-
 TOTAL FUNDS CARRIED FORWARD		132,202	123,154

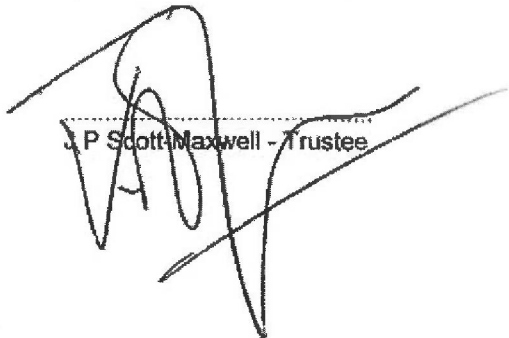
The notes form part of these financial statements

ARIAEL

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	2,871	-
CURRENT ASSETS			
Debtors	9	4,190	16,622
Cash at bank		128,835	109,991
		<u>133,025</u>	<u>126,613</u>
CREDITORS			
Amounts falling due within one year	10	(3,694)	(3,459)
NET CURRENT ASSETS		<u>129,331</u>	<u>123,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>132,202</u>	<u>123,154</u>
NET ASSETS		<u>132,202</u>	<u>123,154</u>
FUNDS			
Unrestricted funds	11	<u>132,202</u>	<u>123,154</u>
TOTAL FUNDS		<u>132,202</u>	<u>123,154</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17th June 2024 and were signed on its behalf by:


J. P. Scott Maxwell - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. DONATIONS AND LEGACIES

	Year ended 31.8.23	Period 23.8.21 to 31.8.22
	£	£
Donations	19,845	121,584
Gift aid	4,190	16,613
	<u>24,035</u>	<u>138,197</u>

3. INVESTMENT INCOME

	Year ended 31.8.23	Period 23.8.21 to 31.8.22
	£	£
Deposit account interest	405	25
	<u>405</u>	<u>25</u>

All investment income is derived from assets held in the United Kingdom.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Animal welfare	13,272	1,711	14,983
	<u>13,272</u>	<u>1,711</u>	<u>14,983</u>

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Animal welfare	9	1,702	1,711
	<u>9</u>	<u>1,702</u>	<u>1,711</u>

Support costs, included in the above, are as follows:

Finance

	Year ended 31.8.23	Period 23.8.21 to 31.8.22
	Animal welfare £	Total activities £
Bank charges	9	4
	<u>9</u>	<u>4</u>

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

5. SUPPORT COSTS - continued
Governance costs

	Year ended 31.8.23 Animal welfare £	Period 23.8.21 to 31.8.22 Total activities £
Independent examination fees	1,702	1,250
Legal and professional fees	-	12,576
	1,702	13,826
	1,702	13,826

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the period ended 31 August 2022.

Trustees' expenses

During the year no trustees were reimbursed out of pocket expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	138,197
Investment income	25
Total	138,222
 EXPENDITURE ON	
Charitable activities	
Animal welfare	15,068
 NET INCOME	123,154
 TOTAL FUNDS CARRIED FORWARD	123,154

ARIAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	3,589
DEPRECIATION	
Charge for year	718
NET BOOK VALUE	
At 31 August 2023	<u>2,871</u>
At 31 August 2022	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>4,190</u>	<u>16,622</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>3,694</u>	<u>3,459</u>

11. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	123,154	9,048	132,202
TOTAL FUNDS	<u>123,154</u>	<u>9,048</u>	<u>132,202</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,749	(15,701)	9,048
TOTAL FUNDS	<u>24,749</u>	<u>(15,701)</u>	<u>9,048</u>

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.8.22 £
Unrestricted funds		
General fund	123,154	123,154
TOTAL FUNDS	123,154	123,154

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,222	(15,068)	123,154
TOTAL FUNDS	138,222	(15,068)	123,154

12. RELATED PARTY DISCLOSURES

During the year ended 31 August 2023 the trustees J P Scott-Maxwell and Mrs S E Scott-Maxwell donated a total of £19,826 (2022: £121,579) to the charity. Gift Aid of £4,190 (2022: £16,613) will be claimed on these donations.

ARIAEL

England & Wales - Charity number 1195602

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022
FOR
ARIAEL**

ARIAEL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8

ARIAEL

REPORT OF THE TRUSTEES FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the period 23 August 2021 to 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

The objectives of Ariael are set out in the governing document as follows:

1.1 for the benefit of the public to relieve the suffering of animals in need of care and attention including by providing grant funding to registered charities to assist in the reception, housing, care and treatment of such animals;

1.2 to promote for the benefit of the public the protection and improvement of the natural environment including through the provision of grants for such purposes to registered conservation charities; and

1.3 to advance the education of the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The activities of Ariael in the first year ending 31 August 2022 can be summarised as follows:

a) establishing the necessary functions including appointing accountants, bank account, initial funding and holding regular trustees meetings. All activities are carried out by the trustees on a voluntary part time basis.

b) visiting several rescues for dogs, cats and swans to discuss with them how Ariael could best help the animals in addition to what is already provided. This has resulted in four projects of which one was completed in this financial year.

c) extensive desk research has been carried out to identify potential islands where Ariael might be able to help increase bio-diversity. This has been followed by five islands being visited for preliminary surveys.

FINANCIAL REVIEW

Financial position

In the period ended 31 August 2022, the charity had a net surplus and net assets of £123,154. This is all held as unrestricted funds.

Reserves policy

Ariael will hold £20,000 in reserve which exceeds the annual expenditure during the year being reported here. Assuming similar annual expenditure in future years this will allow Ariael to continue meeting its commitments for the next 12 months ongoing, while further donations are provided.

Until Ariael becomes more established, this reserves policy will be reviewed annually.

Going concern

The Trustees have assessed that Ariael is able to continue as a going concern based on these accounts and a forecast for the next 12 months from the date these accounts have been approved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ARIAEL

**REPORT OF THE TRUSTEES
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1195602

Principal address

Weir Sound
Laleham Reach
Chartsey
Surrey
KT16 8RT

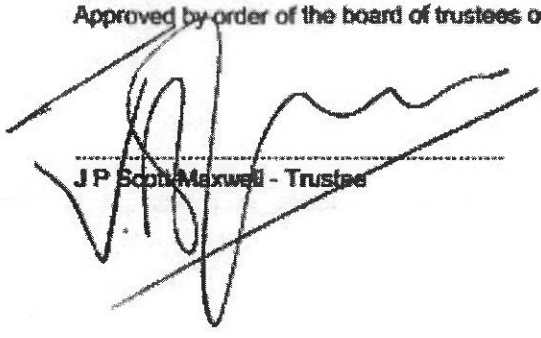
Trustees

J P Scott-Maxwell (appointed 23.8.2021)
Mrs S E Scott-Maxwell (appointed 23.8.2021)
J D Poole (appointed 23.8.2021)

Independent Examiner

Paul Underwood
FCCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 7th February 2023 and signed on its behalf by:



J P Scott-Maxwell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ARIAEL**

Independent examiner's report to the trustees of Ariael

I report to the charity trustees on my examination of the accounts of Ariael (the Trust) for the period 23 August 2021 to 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Underwood
FCCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 14 February 2023

ARIAEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	138,197
Investment income	3	25
Total		<u>138,222</u>
EXPENDITURE ON		
Charitable activities		
Animal welfare	4	15,068
NET INCOME		123,154
TOTAL FUNDS CARRIED FORWARD		<u><u>123,154</u></u>

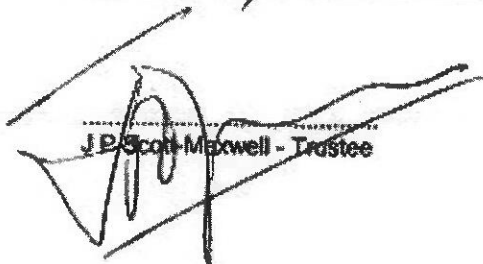
The notes form part of these financial statements

ARIAEL

BALANCE SHEET
31 AUGUST 2022

	Notes	Total funds £
CURRENT ASSETS		
Debtors	7	16,622
Cash at bank		109,991
		<hr/>
		126,613
CREDITORS		
Amounts falling due within one year	8	(3,459)
		<hr/>
NET CURRENT ASSETS		123,154
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		123,154
		<hr/>
NET ASSETS		123,154
		<hr/>
FUNDS	9	
Unrestricted funds		123,154
		<hr/>
TOTAL FUNDS		123,154
		<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on *7th FEBRUARY 2023* and were signed on its behalf by:


J.P. Scott-Maxwell - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022**

2. DONATIONS AND LEGACIES

Donations	£ 121,584
Gift aid	16,613
	138,197

3. INVESTMENT INCOME

Deposit account interest	£ 25
	25

All investment income is derived from assets held in the United Kingdom.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Animal welfare	1,238	13,830	15,068
	1,238	13,830	15,068

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Animal welfare	4	13,826	13,830
	4	13,826	13,830

Support costs, included in the above, are as follows:

Finance

Bank charges	Animal welfare £ 4
	4

Governance costs

Independent examination fees	Animal welfare £ 1,250
Legal and professional fees	12,576
	13,826

ARIAEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2022.

Trustees' expenses

During the period no trustees were reimbursed out of pocket expenses.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments and accrued income	£ 16,622
--------------------------------	-------------

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 3,459
-----------------	------------

9. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.8.22 £
Unrestricted funds		
General fund	123,154	123,154
TOTAL FUNDS	123,154	123,154

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,222	(15,068)	123,154
TOTAL FUNDS	138,222	(15,068)	123,154

10. RELATED PARTY DISCLOSURES

During the period ended 31 August 2022 the trustees J P Scott-Maxwell and Mrs S E Scott-Maxwell donated a total of £121,579 to the charity. Gift aid of £16,613 will be claimed in gift aid on these donations.