

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

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FOR THE PERIOD 23 AUGUST 2021 TO 31 AUGUST 2022**

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

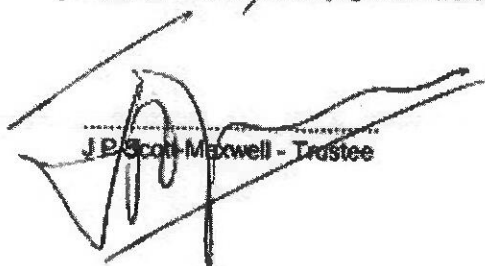
The notes form part of these financial statements

**ARIAEL**

**BALANCE SHEET  
31 AUGUST 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7<sup>th</sup> 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
	<u>138,197</u>

**3. INVESTMENT INCOME**

Deposit account interest	£ 25
	<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	1,238	13,830	15,068
	<u>1,238</u>	<u>13,830</u>	<u>15,068</u>

**5. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Animal welfare	4	13,826	13,830
	<u>4</u>	<u>13,826</u>	<u>13,830</u>

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

**Finance**

	Animal welfare £
Bank charges	4
	<u>4</u>

**Governance costs**

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

**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
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**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ 3,459
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**9. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>		
General fund	123,154	123,154
<b>TOTAL FUNDS</b>	<u>123,154</u>	<u>123,154</u>

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

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

**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.