

REGISTERED CHARITY NUMBER: 1195602

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

ARIAEL

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FOR THE YEAR ENDED 31 AUGUST 2023**

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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

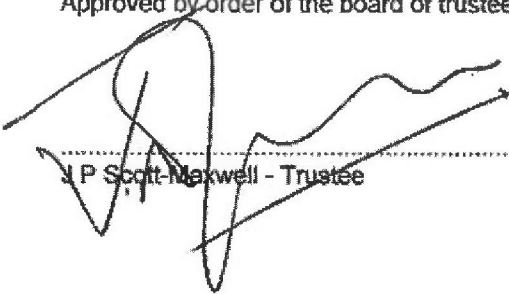
Trustees

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**

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

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 | | 132,202 | 123,154 |
| NET ASSETS | | <u>132,202</u> | <u>123,154</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | 132,202 | 123,154 |
| 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

The notes form part of these financial statements

**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.

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**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 Animal welfare £ | Period 23.8.21 to 31.8.22 Total activities £ |
|--------------|---|--|
| Bank charges | 9 | 4 |
| | <u>9</u> | <u>4</u> |

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**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 |
| | <u>1,702</u> | <u>13,826</u> |

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 | <u>138,222</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Animal welfare | <u>15,068</u> |
| NET INCOME | <u>123,154</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>123,154</u></u> |

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 | 2,871 |
| At 31 August 2022 | - |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | 4,190 | 16,622 |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|-----------------|-----------|-----------|
| Other creditors | 3,694 | 3,459 |

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 | 123,154 | 9,048 | 132,202 |

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 | 24,749 | (15,701) | 9,048 |

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**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 | <u>123,154</u> | <u>123,154</u> |

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 | <u>138,222</u> | <u>(15,068)</u> | <u>123,154</u> |

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.