

REGISTERED CHARITY NUMBER: 1195602

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

**FOR
ARIAEL**

ARIAEL

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FOR THE YEAR ENDED 31 AUGUST 2025

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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:



.....F41C87698B3143E.....

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.

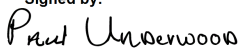
Independent examiner's statement

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

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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><u>156,213</u></u>	<u><u>139,538</u></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
		156,289	138,897
CREDITORS			
Amounts falling due within one year	10	(1,512)	(1,513)
NET CURRENT ASSETS		154,777	137,384
TOTAL ASSETS LESS CURRENT LIABILITIES		156,213	139,538
NET ASSETS		156,213	139,538
FUNDS	11		
Unrestricted funds		156,213	139,538
TOTAL FUNDS		156,213	139,538

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:

.....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	<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	<u>10,198</u>	<u>1,450</u>	<u>11,648</u>

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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
	<u> </u>	<u> </u>	<u> </u>

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

Finance

	2025	2024
	Animal	Total
	welfare	activities
	£	£
Bank charges	10	9
	<u> </u>	<u> </u>

Governance costs

	2025	2024
	Animal	Total
	welfare	activities
	£	£
Independent examination fees	1,440	1,440
	<u> </u>	<u> </u>

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
£

TOTAL FUNDS CARRIED FORWARD

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
Charge for year

1,435
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
	<u>9,291</u>	<u>5,941</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,512	1,513
	<u>1,512</u>	<u>1,513</u>

11. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At
	£	£	31.8.25
			£
Unrestricted funds			
General fund	139,538	16,675	156,213
	<u>139,538</u>	<u>16,675</u>	<u>156,213</u>
TOTAL FUNDS	<u>139,538</u>	<u>16,675</u>	<u>156,213</u>

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.