

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
Harry Bennett Foundation



A2Z Accounting Solutions Limited
26 Grandholm Grove
Aberdeen
AB22 8AX

Contents of the Financial Statements
for the Year Ended 30 June 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Harry Bennett Foundation

Reference and Administrative Details
for the Year Ended 30 June 2025

TRUSTEES

A Bennett
C Bennett
L Smith
L B Burford
L W Wilson
Y B Bennett

PRINCIPAL ADDRESS

43 Valencia Road
Bromsgrove
B60 2SA

**REGISTERED CHARITY
NUMBER**

1196669

INDEPENDENT EXAMINER

A2Z Accounting Solutions Limited
26 Grandholm Grove
Aberdeen
AB22 8AX

Harry Bennett Foundation

Report of the Trustees
for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Andrew Bennett

A Bennett - Trustee

Independent Examiner's Report to the Trustees of
Harry Bennett Foundation

Independent examiner's report to the trustees of Harry Bennett Foundation

I report to the charity trustees on my examination of the accounts of Harry Bennett Foundation (the Trust) for the year ended 30 June 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.

Shabbir Rahman
The Association of Chartered Certified Accountants

A2Z Accounting Solutions Limited
26 Grandholm Grove
Aberdeen
AB22 8AX

16 December 2025

Harry Bennett Foundation

Statement of Financial Activities
for the Year Ended 30 June 2025

		30.6.25 Unrestricted fund £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		4,625	7,162
Other trading activities	2	21,160	23,591
Total		<u>25,785</u>	<u>30,753</u>
 EXPENDITURE ON			
Raising funds		(1,541)	-
Charitable activities			
Grant		15,550	18,991
Other		10,730	12,800
Total		<u>24,739</u>	<u>31,791</u>
 NET INCOME/(EXPENDITURE)		1,046	(1,038)
 RECONCILIATION OF FUNDS			
Total funds brought forward		55,207	56,245
 TOTAL FUNDS CARRIED FORWARD		<u><u>56,253</u></u>	<u><u>55,207</u></u>

The notes form part of these financial statements

Harry Bennett Foundation

Balance Sheet
30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
CURRENT ASSETS			
Stocks	5	7,000	5,459
Cash at bank and in hand		49,553	50,348
		<hr/> 56,553	<hr/> 55,807
NET CURRENT ASSETS		<hr/> 56,553	<hr/> 55,807
TOTAL ASSETS LESS CURRENT LIABILITIES		56,553	55,807
ACCRUALS AND DEFERRED INCOME	6	(300)	(600)
NET ASSETS		<hr/> 56,253	<hr/> 55,207
FUNDS	7		
Unrestricted funds		56,253	55,207
TOTAL FUNDS		<hr/> 56,253	<hr/> 55,207

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

Andrew Bennett

Trustee

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Fundraising events	5,589	14,517
Other	15,571	9,074
	<u>21,160</u>	<u>23,591</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	7,162
Other trading activities	<u>23,591</u>
Total	<u>30,753</u>
EXPENDITURE ON	
Charitable activities	
Grant	18,991
Other	<u>12,800</u>
Total	<u>31,791</u>
NET INCOME/(EXPENDITURE)	(1,038)
RECONCILIATION OF FUNDS	
Total funds brought forward	56,245
TOTAL FUNDS CARRIED FORWARD	<u><u>55,207</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

5. STOCKS

	30.6.25	30.6.24
	£	£
Stocks	7,000	5,459
	<u>7,000</u>	<u>5,459</u>

6. ACCRUALS AND DEFERRED INCOME

	30.6.25	30.6.24
	£	£
Accruals and deferred income	300	600
	<u>300</u>	<u>600</u>

7. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	55,207	1,046	56,253
	<u>55,207</u>	<u>1,046</u>	<u>56,253</u>
TOTAL FUNDS	<u>55,207</u>	<u>1,046</u>	<u>56,253</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,785	(24,739)	1,046
	<u>25,785</u>	<u>(24,739)</u>	<u>1,046</u>
TOTAL FUNDS	<u>25,785</u>	<u>(24,739)</u>	<u>1,046</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	56,245	(1,038)	55,207
	<u>56,245</u>	<u>(1,038)</u>	<u>55,207</u>
TOTAL FUNDS	<u>56,245</u>	<u>(1,038)</u>	<u>55,207</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

7. 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	30,753	(31,791)	(1,038)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,753</u>	<u>(31,791)</u>	<u>(1,038)</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	56,245	8	56,253
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,245</u>	<u>8</u>	<u>56,253</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	56,538	(56,530)	8
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,538</u>	<u>(56,530)</u>	<u>8</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Harry Bennett Foundation

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,625	7,162
Other trading activities		
Fundraising events	5,589	14,517
Other	15,571	9,074
	<hr/>	<hr/>
	21,160	23,591
	<hr/>	<hr/>
Total incoming resources	25,785	30,753
 EXPENDITURE		
Other trading activities		
Opening stock	5,459	-
Closing stock	(7,000)	-
	<hr/>	<hr/>
	(1,541)	-
 Charitable activities		
Grants to individuals	15,550	18,991
 Other		
Merchandise purchases	7,787	10,638
 Support costs		
Management		
Other operating leases	132	144
Insurance	-	278
Telephone	84	-
Postage and stationery	537	-
Advertising	450	-
	<hr/>	<hr/>
	1,203	422
 Governance costs		
Accountancy and legal fees	1,740	1,740
	<hr/>	<hr/>
Total resources expended	24,739	31,791
	<hr/>	<hr/>
Net income/(expenditure)	1,046	(1,038)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements