

Grangers Charitable Foundation CIO

**Trustees report and financial
statements for the year ended 30
September 2025**

Grangers Charitable Foundation

Reference and administrative details

Trustees	Martyn Rose (Chairman) Karolina Jones Neil George
Charity number	1199644
Principal Address	Grangers International Ltd Enterprise Way Duckmanton Chesterfield S44 5FD
Independent examiner	Graham Carter 79 Cranleigh Mead Cranleigh Surrey GU6 7JT

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Trustees report

For the year ended 30 September 2025

The Trustees present their reports with the financial statements of the Charity for the year ended 30 September 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Objectives and Activities

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

Public Benefit

The public benefits from the support of this Charity to other Charities, schools and local community projects.

Achievement and Performance

A deficit of £33,813 (2024 : surplus £9,442) has been realised in the year after making donations to other charities and other costs of the charitable organisation.

Financial Review

Investment Policy

The Trustees have set up an interest-bearing account for funds on deposit.

Reserves Policy

The Trustees consider the reserves held in the bank account of £153,628 are enough to cover any expenditure that may be Incurred in the next two years.

Internal Controls

Charitable donations from the Charity must be approved in advance at Trustee meetings where accounts and bank statements will be reviewed.

Structure Governance and Management

Governing Document

The Charity is controlled by its governing document filed 14th July 2022 and is a CIO (unincorporated association).

Organisational Structure

There are currently three Trustees, meetings are held as and when any Trustee deems necessary.

Risk Statement

The Trustees are not required under the current Charity Commission and SORP guidelines to carry out a review of major risks as the Charity income does not exceed £250,000.

Declarations

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

A handwritten signature in blue ink, appearing to read 'Martyn Rose'.

Martyn Rose – Trustee and Chairman

Dated 15 APRIL 2026

Independent examiners report
To the Trustees of Grangers Charitable Foundation CIO

I report to the trustees on my examination of the accounts of the above charity for the year ended 30 September 2025.

Respective Responsibilities

The Charity consider that an audit is not required in the year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to follow procedures laid down in the General Directions given by the Charity Commission under section 145 of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records and a comparison of the accounts with those records and seeking explanations from Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters as set out below.

Independent Examiners Statement

In connection with the examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with S130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Carter

Dated 15/04/2026

Statement of Financial Activities
for the year ended 30th September 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from					
Donations	2	0	0	0	100,000
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Resources expended					
Charitable Activities	3	35,001	0	35,001	92,004
Governance Costs	4	1,000	0	1,000	1,000
Total		<u>36,001</u>	<u>0</u>	<u>36,001</u>	<u>93,004</u>
Net (deficit)/income before investment gains		<u>(36,001)</u>	<u>0</u>	<u>(36,001)</u>	<u>6,996</u>
Net gains on investments		<u>2,188</u>	<u>0</u>	<u>2,188</u>	<u>2,446</u>
Net (deficit)/income and net movement in funds		<u>(33,813)</u>	<u>0</u>	<u>(33,813)</u>	<u>9,442</u>
Total Funds Brought Forward		<u>186,441</u>	<u>0</u>	<u>186,441</u>	<u>176,999</u>
Total Funds Carried Forward		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>

Balance Sheet as at 30th September 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Current Assets					
Cash at bank		153,628	0	153,628	187,441
Total Current Assets		<u>153,628</u>	<u>0</u>	<u>153,628</u>	<u>187,441</u>
Creditors – Amounts falling due within one year	5	1,000	0	1,000	1,000
Net Current Assets		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>
Total Net Assets		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>
Funds of the Charity					
Total Funds		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>

Signed on behalf of the charity's trustees



Martyn Rose – Trustee and Chairman

Dated 15 APRIL 2026

Notes to the Financial Statements for the year ended 30th September 2025**1 Accounting Policies****Basis of accounting**

The These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern and accounts have been prepared on this basis.

Income is recognised upon receipt.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure is accounted for on an accrual basis.

Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance Costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2 Analysis of Income

	2025	2024
	£	£
Unrestricted Donations	0	100,000
	<u> </u>	<u> </u>

3 Charitable Activities Costs

Donations	35,000	92,000
Bank Charges	1	4
	<u> </u>	<u> </u>
Total	35,001	92,004
	<u> </u>	<u> </u>

4 Governance Costs

Independent Examiners Fees	1,000	1,000
	<u> </u>	<u> </u>

5 Creditors amounts falling due within one year

Trade creditors	1,000	1,000
	<u> </u>	<u> </u>

Detailed Statement of Financial Activities for the year ended 30th September 2025

	2025	2024
	£	£
Income		
Unrestricted Donations	0	100,000
Interest Received	2,188	2,446
	<hr/>	<hr/>
Total Income	2,188	102,446
	<hr/>	<hr/>
Expenditure		
Donations	35,000	92,000
Independent Examiners Fees	1,000	1,000
Bank Charges	1	4
	<hr/>	<hr/>
Total Expenditure	36,001	93,004
	<hr/>	<hr/>
Net (Deficit)/Income	(33,813)	9,442
	<hr/>	<hr/>