

REGISTERED COMPANY NUMBER: 10475426 (England and Wales)
REGISTERED CHARITY NUMBER: 1200276

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025
FOR
HYDRO MUSCLES LIMITED**

HYDRO MUSCLES LIMITED

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FOR THE YEAR ENDED 30TH APRIL 2025

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HYDRO MUSCLES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th April 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).

INCORPORATION

The charitable company was incorporated on 28 April 2022 and commenced trading on the same day

OBJECTIVES AND ACTIVITIES - Objectives and aims

The charity's object and its principal activity is, that of relieving sickness and to preserve and protect good health for the public benefit of people with rare muscle conditions (limb girdle type 2a muscular dystrophy) through the prevention of hydrotherapy.

The charity aims to achieve this by:

Getting access to hydrotherapy for those with muscle wasting conditions, (Muscular dystrophy) through funding and subsidisations

ACHIEVEMENT AND PERFORMANCE - Charitable' activities

The trustees confirm that the activities of the charity in the year were in accordance with the objectives. Funding was secured from local business and fund raising events

FINANCIAL REVIEW - Reserves policy

It is the policy of the trustees, in accordance with Charity Commission recommendations, to maintain reserves to cover three months' essential running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT - Governing document

The charity is controlled by it & governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board has the power to appoint additional trustees as it considers fit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATION

Registered Company Number

10475426

Registered Company Number

1200276

Registered office

19 Chalton lane

Clanfield

Waterlooville

United Kingdom

PO7 5FW

HYDRO MUSCLES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2025

Trustees

Mr A Barwell
Mrs L Barwell
Mr Y De Vos
Mrs L Shone

Independent Examiner

P Pinder MAAT
PinPoint Accountancy ltd
Weller House
58 - 60 Longbrigde Road
London IG11 8RT

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

.....

A. Barwell - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HYDRO MUSCLES LIMITED

Independent examiner's report to the trustees of Hydro Muscles Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P Pinder MAAT
PinPoint Accountancy Ltd
Weller House
58 - 60 Longbrigde Road
London IG11 8RT

Dated.....

HYDRO MUSCLES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2025

	Notes	Unrestricted	Restricted	31.4.25	31.4.24
		funds	funds	Total	Unrestricted
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,499	-	30,499	14,558
other trading income	2	0	-	0	275
Investment income		0	-	0	0
Total		30,499	-	30,499	14,833
EXPENDITURE ON					
Charitable activities					
General fund		29,847		29,847	11,832
NET INCOME		652		652	3,001
RECONCILIATION OF FUNDS					
Total funds brought forward		14,840		14,840	11,839
TOTAL FUNDS CARRIED FORWARD		15,492		15,492	14,840

The notes form part of these financial statements

HYDRO MUSCLES LIMITED

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30TH APRIL 2025

	Notes	Unrestricted funds	Restricted funds	31.4.25 Total funds	31.4.24 Unrestricted funds £
Current Assets					
Debtors	6	0		0	0
Cash at bank and in hand		17,160		17,160	16,508
		17,160		17,160	16,508
Creditors	7				
Amounts falling due within one year		-1,668		-1,668	-1668
Net Current Assets		15,492		15,492	14,840
TOTAL ASSETS LESS CURRENT LIABILITIES		15,492	0	15,492	14,840
NET ASSETS		15,492	0	15,492	14,840
FUNDS	8				
Unrestricted				15,492	14,840
TOTAL FUNDS				15,492	14,840

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial were approved by the Board of Trustees and authorised for issue on..... and were signed on its behalf by:

.....

A Barwell - Trustee

The notes form part of these financial statements

HYDRO MUSCLES LIMITED

NOTES TO THE FINANCIAL STATEMENT **FOR THE YEAR ENDED 30TH APRIL 2025**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS I 02) '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 I 02 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2 OTHER TRADING INCOME

	31.4.25	31.4.24
	£	£
Income from online shop	0	0

3 NET INCOME / (EXPENDITURE)

	31.3.25	31.3.24
	£	£
Net income/(expenditure) is stated after charging/(crediting):	0	0

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025

There were no trustees' expenses paid for the year ended 30th April 2025

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,499	-	30,499
other income	0	-	0
Total	30,499	-	30,499
EXPENDITURE ON			
Charitable activities			
General fund	29,847	-	29,847
NET INCOME	652	-	652

The notes form part of these financial statements

HYDRO MUSCLES LIMITED

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30TH APRIL 2025

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

		Total funds £
RECONCILIATION OF FUNDS		
Total funds brought forward	14,840	14,840
Total funds carried forward	<u>15,492</u>	<u>15,492</u>

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.4.25	30.4.24
£	£
0	0

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Accured expenses	1,668	1,668

8 MOVEMENT IN FUNDS

	At 31.4.25	Net Movement in funds	At 31.4.24
	£	£	£
Unrestricted funds			
General fund	15,492	-652	14,840
Total Funds	<u>15,492</u>	<u>-652</u>	<u>14,840</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,499	-29,847	652
Total Funds	<u>30,499</u>	<u>-29,847</u>	<u>652</u>

The notes form part of these financial statements

HYDRO MUSCLES LIMITED

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30TH APRIL 2025

8 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At At 1/5/23	Movement in funds	At 31.4.24
	£	£	£
Unrestricted funds	14,840	3,001	11,839
Total Funds	14,840	3,001	11,839

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	14,833	11,832	3,001
Total Funds	14,833	11,832	3,001

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

	At At 1/5/23	Movement in funds	At 31.4.24
	£	£	£
Unrestricted funds	11,839	3,653	15,492
Total Funds	11,839	3,653	15,492

A current year 12 months and prior 12 months combined net movement in funds, in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	45,332	-41,679	3,653
Total Funds	45,332	-41,679	3,653

The notes form part of these financial statements

HYDRO MUSCLES LIMITED

NOTES TO THE FINANCIAL STATEMENT - continued
FOR THE YEAR ENDED 30TH APRIL 2025

9. RELATED PARTY DISCLOSURES

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

HYDRO MUSCLES LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2025

	31.4.25	31.4.24
INCOME AND ENDOWMENTS FROM		
Donations and legacies	30,499	14,558
other income	0	275
Investment income		
Bank interest received	<u>0</u>	<u>0</u>
Total incoming resources	30,499	14,833
EXPENDITURE - Charitable activities		
Outsourced consultants - Rehabilitations workshops	<u>26,314</u>	<u>11,814</u>
Support costs		
Bank charges	31	18
Governance costs		
sundries	2,390	
Accountancy	<u>1,112</u>	
	3,533	<u>0</u>
Total resources expended	<u>29,847</u>	<u>11,832</u>
Net Income	<u><u>652</u></u>	<u><u>3,001</u></u>

This page does not form part of the statutory financial statements

