

Company registration number CE036623 (England and Wales)

Charity registration number 1208967 (England and Wales)

THE MAVERICK SURVIVAL SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2025

THE MAVERICK SURVIVAL SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Hoar Mr C Harrison Mr J F B Appleton Mr G Gardner	(Appointed 4 July 2024) (Appointed 4 July 2024) (Appointed 25 September 2024) (Appointed 1 May 2025)
Country of incorporation	United Kingdom (England and Wales)	CE036623
Charity registration	England and Wales	1208967
Registered office	Ground Floor White Hart Stables Bank Street Bishops Waltham Hampshire England SO32 1NS	
Independent examiner	Oliver Read FCCA ACA James Todd and Co Limited Drayton House Drayton Lane Chichester West Sussex England PO20 2EW	

THE MAVERICK SURVIVAL SCHOOL

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THE MAVERICK SURVIVAL SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the period ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charitable objective is to advance the education of Mental Health in relation to but not limited to PTSD, for Veterans, First Responders and including the public, in the subjects of bushcraft and survival skills through the provision of outdoor sessions. Teaching skills which would be beneficial in a crisis or survival situation and how these skills can be applied to everyday life.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity has generated income of £12,237 with charitable expenditure of £8,122. This has generated an overall surplus of £4,115, which will be carried forward to help further the charitable objectives.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Structure, governance and management

The charity is a charitable incorporated organisation, limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr R Hoar	(Appointed 4 July 2024)
Ms J Walder	(Appointed 4 July 2024 and resigned 22 April 2025)
Mr C Harrison	(Appointed 4 July 2024)
Mr J F B Appleton	(Appointed 25 September 2024)
Mr G Gardner	(Appointed 1 May 2025)

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE MAVERICK SURVIVAL SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

The trustees' report was approved by the Board of Trustees.



Mr C Harrison

Trustee

Date: 9 12 25

THE MAVERICK SURVIVAL SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MAVERICK SURVIVAL SCHOOL

I report to the trustees on my examination of the financial statements of The Maverick Survival School (the charity) for the period ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Oliver Read FCCA ACA

James Todd and Co Limited

Drayton House

Drayton Lane

Chichester

West Sussex

PO20 2EW

England

Date: 16/12/2025

THE MAVERICK SURVIVAL SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	9,492
Charitable activities	4	2,745
Total income		<u>12,237</u>
Expenditure on:		
Charitable activities	5	8,122
Total expenditure		<u>8,122</u>
Net income and movement in funds		<u><u>4,115</u></u>
Reconciliation of funds:		
Fund balances at 4 July 2024		-
Fund balances at 30 April 2025		<u><u>4,115</u></u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

THE MAVERICK SURVIVAL SCHOOL

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	11		641
Current assets			
Stocks	12	4,755	
Cash at bank and in hand		1,892	
		<u>6,647</u>	
Creditors: amounts falling due within one year	13	(3,173)	
Net current assets			<u>3,474</u>
Total assets less current liabilities			<u>4,115</u>
The funds of the charity			
Unrestricted funds	14		<u>4,115</u>
			<u>4,115</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 9.12.25



Mr C Harrison
Trustee

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2025

1 Accounting policies

Charity information

The Maverick Survival School is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, White Hart Stables, Bank Street, Bishops Waltham, Hampshire, SO32 1NS, England.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds £
Donations and gifts	6,992	-
Grants	2,500	-
	<u>9,492</u>	<u>-</u>

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds £
Bushcraft and survival courses		
Courses	2,745	-
	<u>2,745</u>	<u>-</u>

5 Expenditure on charitable activities

	Bushcraft and survival courses 2025 £
Direct costs	
Materials and equipment	3,337
Course costs	594
	<u>3,931</u>
Share of support and governance costs (see note 6)	
Support	2,031
Governance	2,160
	<u>8,122</u>
Analysis by fund	
Unrestricted funds	<u>8,122</u>

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

6 Support costs allocated to activities

	Bushcraft and survival courses
	2025
	£
Depreciation	58
Advertising	185
Storage	902
Computer and software costs	344
Travel and subsistence	542
Governance	2,160
	<u>4,191</u>
	2025
	£
Governance costs comprise:	
Audit fees	540
Accountancy	1,620
	<u>2,160</u>

7 Net movement in funds

	2025
	£
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	540
Depreciation of owned tangible fixed assets	58
	<u></u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period, but one of the trustees was reimbursed a total of £808 for expenditure purchased before the charity had set up their current bank account.

At the end of the financial year, £808 was owed the trustees for expenditure to be reimbursed. This figure can be found within Other creditors in note 13 of the financial statements.

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

9 Employees

The average monthly number of employees during the period was:

2025
Number

Total

-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

Computers
£

Cost

Additions

699

At 30 April 2025

699

Depreciation and impairment

Depreciation charged in the period

58

At 30 April 2025

58

Carrying amount

At 30 April 2025

641

2025

£

12 Stocks

Finished goods for charitable activities

4,755
2025

£

13 Creditors: amounts falling due within one year

Other creditors

1,012

Accruals and deferred income

2,161

3,173

THE MAVERICK SURVIVAL SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 4 July 2024	Incoming resources	Resources At 30 April 2025 expended	
	£	£	£	£
General funds	-	12,237	(8,122)	4,115

15 Related party transactions

There were no disclosable related party transactions during the period.