Welwyn Planning & Amenity Group

Charity No. 272277

Trustees' Report and Unaudited Accounts

31 December 2025

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 272277

Trustees
The following trustees served during the year:

R. Haggar
J.L. Roper
S. Saunders

Accountants

Cavanagh Hobden
56 Mill Lane
Welwyn
AL6 9ES

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

R. Haggar
Trustee
16 March 2026

Independent Examiner's Report to the trustees of Welwyn Planning & Amenity Group

I report to the trustees on my examination of the financial statements of Welwyn Planning & Amenity Group for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ms T Cavanagh FCCA
Cavanagh Hobden
56 Mill Lane
Welwyn

AL6 9ES
16 March 2026

Welwyn Planning & Amenity Group
Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	2	166	24,928	25,094	224
Total		166	24,928	25,094	224
Expenditure on:					
Raising funds	3	189	398	587	342
Charitable activities	4	-	25,600	25,600	2,700
Other	5	25	-	25	25
Total		214	25,998	26,212	3,067
Net gains on investments		-	-	-	-
Net expenditure		(48)	(1,070)	(1,118)	(2,843)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(48)	(1,070)	(1,118)	(2,843)
Other gains and losses					
Net movement in funds		(48)	(1,070)	(1,118)	(2,843)
Reconciliation of funds:					
Total funds brought forward		2,244	4,317	6,561	9,404
Total funds carried forward		2,196	3,247	5,443	6,561

Welwyn Planning & Amenity Group
Balance Sheet

at 31 December 2025

Charity No. 272277		2025	2024
		£	£
Current assets			
Cash at bank and in hand		5,443	6,561
		5,443	6,561
Net current assets		5,443	6,561
Total assets less current liabilities		5,443	6,561
Net assets excluding pension asset or liability		5,443	6,561
Total net assets		5,443	6,561
The funds of the charity			
Restricted funds	7		
Restricted income funds		3,247	4,317
		3,247	4,317
Unrestricted funds	7		
General funds		2,196	2,244
		2,196	2,244
Reserves	7		
Total funds		5,443	6,561

Approved by the trustees on 16 March 2026

And signed on their behalf by:

R. Haggar
Trustee
16 March 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
	166	-	166	212
	-	24,928	24,928	12
	166	24,928	25,094	224

3 Expenditure on raising funds

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Costs of generating voluntary income				
	189	-	189	-
	-	398	398	342
	189	398	587	342

4 Expenditure on charitable activities

	Restricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
	25,600	25,600	2,700
Governance costs			
	25,600	25,600	2,700

5 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
	25	25	25
	25	25	25

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
		£	£	£
Restricted funds:				
Restricted income funds:				
SMAG	4,317	24,928	(25,998)	3,247
Total	4,317	24,928	(25,998)	3,247
Unrestricted funds:				
General funds	2,244	166	(214)	2,196
Total funds	6,561	25,094	(26,212)	5,443

Purposes and restrictions in relation to the funds:

Restricted funds:

SMAG Singlers Marsh Action Group

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	2,196	3,247	5,443
	2,196	3,247	5,443

9 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	6,561	(1,118)	5,443
	6,561	(1,118)	5,443
Net debt	6,561	(1,118)	5,443

Welwyn Planning & Amenity Group
Detailed Statement of Financial Activities

for the year ended 31 December 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
	166	-	166	212
	-	24,928	24,928	12
	166	24,928	25,094	224
Total income and endowments	166	24,928	25,094	224
Expenditure on:				
Costs of generating donations and legacies				
	189	-	189	-
	-	398	398	342
	189	398	587	342
Total of expenditure on raising funds	189	398	587	342
Charitable activities				
	-	25,600	25,600	2,700
	-	25,600	25,600	2,700
Total of expenditure on charitable activities	-	25,600	25,600	2,700
Other expenditure				
	25	-	25	25
	25	-	25	25
Total of expenditure of other costs	25	-	25	25
Total expenditure	214	25,998	26,212	3,067
Net gains on investments	-	-	-	-
Net expenditure	(48)	(1,070)	(1,118)	(2,843)
Net expenditure before other gains/(losses)	(48)	(1,070)	(1,118)	(2,843)
Other Gains	-	-	-	-
Net movement in funds	(48)	(1,070)	(1,118)	(2,843)
Reconciliation of funds:				
Total funds brought forward	2,244	4,317	6,561	9,404
Total funds carried forward	2,196	3,247	5,443	6,561