HISTORY MAKER FOUNDATION

DRAFT ACCOUNTS FOR THE YEAR ENDED 10 OCTOBER 2025

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LEGAL AND ADMINISTRATIVE
FOR THE YEAR ENDED 10 OCTOBER 2025

CHARITY COMMISSION NUMBER	1143783
OSCR NUMBER	SC044280
COMPANY REGISTRATION NUMBER	7372902
DATE OF INCORPORATION	10th September 2010
START OF FINANCIAL PERIOD	11th October 2024
END OF FINANCIAL PERIOD	10th October 2025

DIRECTORS AT 10TH OCTOBER 2025:

Miss A E Pancaldi	Mrs C R Pancaldi-Loxley
Mr C C Pancaldi	Revd P W Bowtell
Mrs C E Bowtell	Mr M Williams
Mrs P Pancaldi	Mrs Sandra Kestrel

GOVERNING DOCUMENT
Memorandum and Articles Incorporated on the 10th September 2010 and as amended by Special Resolution 20th July 2011 and as amended by Special Resolution dated 26th June 2014.

OBJECTS
The advancement of the Christian faith with particular emphasis on sharing the love of Jesus Christ with those participating in the activities and pursuits both within any property owned by the charity and elsewhere, and to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation, including outdoor pursuits of individuals who have need of such facilities by reasons of their youth, age, infirmity or disability, financial hardship or social circumstances including those who have suffered untimely bereavement loss of a child, young person, sibling, parent, spouse or partner not due to old age with the object of improving their conditions of life.

REGISTERED ADDRESS	1 Albany Close West Bergholt Colchester Essex CO6 3LE
BANKERS	The Co-Operative Bank Albert Hall Building High Street Colchester CO1 1JW

INDEPENDENT EXAMINER:

Doug Clay
6
Colchester
Essex
KW15 1DA

DIRECTOR'S REPORT

FOR THE YEAR ENDED 10 OCTOBER 2025

Activities

It's been a good year for History Maker Foundation.

Activity 1
January 2025 saw the annual camp, which took place in Bonamunzi in the Western Cape. 26 young people from Ikasi youth plus 5 mature facilitators enjoyed the camy (Tony and Penny Pancaldi and Steve and Celeste Roberts, plus Kobus.)
The top activity was kayaking.
We also had many team-building activities and creative spaces.
Having actually attended the camp Tony and Penny felt it should be extended to three nights rather than just two. This was agreed by the directors for future camps.
Also as a result of attending the camp - Tony and Penny got to spend time with Ayabong Maliza - known as Maliza.

Activity 2
After some consideration, Maliza was chosen as the next person to receive The Joe Pancaldi Award.
This has resulted in training for an outdoor instructor carried out by Hilton Anthony, who runs the History Maker Foundation Camps.
Part one of his training has been completed, which includes:

- River Rafting skills - water safety navigation.
- Mountain biking
- Archery
- First Aid level 1
- High Ropes aerial park training
- Climbing Wall facilitation
- National sea rescue training

Activity 3
A creative art and beach day was facilitated by Celeste and Steve Roberts at Boulder’s Bay beach, Cape Town for members of Ikasi youth in September 2025.

Activity 4
In October, we facilitated a new camp with Ben Bing from Zithulele Independent School.
We took 5 children from Zithulele Independent Christian School on a camp to the wild coast to a place called Hole in the Wall in the Eastern Cape. The students took part in journaling, team building exercises, kayaking, swimming and cooking.
The extra funds for this were raised by a successful “Tea in the Tent’ fundraiser - kindly helped by Sally Reid hosting the event on her property in Great Wigborough, Essex.

Activity 5
Lerato, our first Joe Pancaldi Award recipient, has successfully passed all her exams and is using her skills while she attends University in Cape Town.

Statement of Director's Responsibilities:
The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the Independent Examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 10th October 2025, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the: June 12th, 2026

Signed on their behalf by Director:

Printed Name: Penny Pancaldi

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 10TH OCTOBER 2025

	NOTE	UNRESTRICTED	2025	2024
Income				
Donations & Legacies	1	3,897	3,897	3,329
Income generating activities		397	397	818
Total Income		**4,294**	**4,294**	**4,147**
Resources Expended				
Charitable Activities	2	3,612	3,612	3,185
Governance Costs	3	438	438	483
		4,050	**4,050**	**3,668**
Net Incoming resources before transfers		**244**	**244**	**479**
Net income surplus/Deficit		244	244	479
Total funds brought forward		6,084	6,084	5,605
Total funds carried forward		**6,328**	**6,328**	**6,084**

BALANCE SHEET AS AT 10th OCTOBER 2024

	NOTE	2025	2024
CURRENT ASSETS			
Debtors			72
Accrued Income		788	
Cash at bank and in hand		5,541	6,086
Total current assets		**6,329**	**6,148**
CURRENT LIABILITIES			
Creditors due within one year		**£0**	**65**
Net Assets		**6,329**	**6,083**
Income funds			
Unrestricted Funds		**6,329**	**6,083**

NOTES TO THE FINANCIAL STATEMENTS

		2025	2024
1	**Donations and Legacies**	**2025**	**2024**
	Donations and Legacies	2,635	3,329
Gift aid reclaimed & due		1,262	£0
2	**Charitable Activities**		
	Camps	2,963	2,026
	JP Award	649	1,004
3	**Governance Costs**		
	Administrative	305	478
	Bank Fees	133	5

Accounting policies Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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).

(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Assessment of going concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming resources

Grants receivable are recognised in the accounts when conditions for their receipt are satisfied. Grants with conditions attached to their use are included in restricted funds. Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Resources expended

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources.

Costs classified as governance relate to the general running of the charity and include the operations of the Board of Trustees and addressing constitutional audit and other statutory matters.

Resources expended include attributable VAT, which cannot be recovered.

For the year ended 10 October 2025 the company was entitled to exemption from audit section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section under 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The directors declare that they approved the accounts above on:

Chair – Penny Pancaldi

Date: June 12th, 2026

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APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name **History Maker Foundation**						
Registered charity number	**SC044280**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	11	**October**	**2024**	**to**	**10**	**October**	**2025**
Set out on pages	1-10					(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**	DP Clay	**Date:**	13th May 2025
Name:	Douglas Peter Clay		
Relevant professional qualification(s) or body (if any):	Treasurer Mariners Chapel		
Address:	117 Hillview Close, Rowhedge Colchester Essex, CO5 7HT		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
** OSCR will accept digital or typed signatures