

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
FRIENDS OF STOKE POGES MEMORIAL GARDENS

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

FRIENDS OF STOKE POGES MEMORIAL GARDENS

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FRIENDS OF STOKE POGES MEMORIAL GARDENS

Report of the Trustees for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charities object is the preservation and conservation of Stoke Poges Memorial Gardens for the public benefit.

The charity's powers are:

- To involve the local community in part of their local Heritage
- To promote the understanding and appreciation of the Stoke Poges Memorial Gardens and to actively encourage its preservation and conservation
- To provide mutual help and support, with regular exchange of ideas information and advice

Activities in the year

During the year we held multiple events including National Garden Scheme open day in April 2025 with 102 attendees. In May 2025 we held an event for our 90th anniversary celebrations which was attended by even more of the public and members.

During the year we received legacies amounting to £74,165 and a further £12,000 was received in July 2025. We plan to use some of this on restoring the stone and ironwork in some of the older parts of the gardens.

The subscriptions and small donations that we receive are spent on replacement and additional plants, trees and bulbs.

Volunteers

The Friends of Stoke Poges Memorial Gardens have volunteers who assist the gardeners on one afternoon per week.

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Report of the Trustees for the Year Ended 30 June 2025

FINANCIAL REVIEW

Financial review

Accounting Change

Because income is over £25,000 in the year the reporting requirement has increased and the accounts are now using FRS102 instead of the previously used income and expenditure accounting.

Funds

The funds held at 30 June 2025 were £96,645 compared to £5,409 on 30 June 2024, an increase of £91,236 in the year.

Expenditure

Expenditure during the year was £7,517 (£35,143 in 2024). The major expenditure was on plants, bulbs and trees in the year, expenditure being £4,422 in 2025 versus £5,186 in 2024. The other major expenditure was for the Strings Sculpture of £6,000 in 2024.

Income

Income for the year was £98,753 versus £15,552 last year, an increase of £83,201. The major income was £86,165 from legacies; no legacies were received in the previous year. Income from donations was £6,772 versus £5,437 last year, an increase of £1,335. Subscriptions were £1,250 in 2024-25 a decrease of £220 on the previous year.

Reserves policy

We plan to keep enough in the bank to cover regular payment on plants, trees and administration. We do not commit to any spending until donations and or legacies are received in our bank account.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Friends of Stoke Poges Memorial Gardens (FSPMG) is run by its Trustees and Executive Committee. New trustees are recruited from its members and are elected at the AGM.

The FSPMG are assisted by The Head Gardener of Stoke Poges Memorial Gardens - Franzl Cheeseman, who attends committee/trustee meetings to recommend projects worth considering to improve the gardens. Once approved at the meeting, she runs the projects for that period.

Currently there are 8 members of the Executive Committee.

Stoke Poges Memorial gardens are managed and maintained by Buckinghamshire County Council, they employ the gardeners and keep the gardens and paths in good condition. Buckinghamshire County Council employ the head gardener and the other Memorial Gardens Staff and get the income from the internments.

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Report of the Trustees
for the Year Ended 30 June 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1117599

Principal address

Stoke Poges Memorial Gardens
Church Lane
Stoke Poges
Buckinghamshire
SL2 4NZ

Trustees

- Susan Easton - Chairman
- Joanna Redford - Treasurer
- Gillian McCorry - Secretary (appointed 21/11/24)
- Sally Pierce (appointed 21/11/24)

New Trustees (to be elected at the AGM)

- Vivian Nicholas - New Chairman

Independent Examiner

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Approved by order of the board of trustees on 18 Nov 2025 and signed on its behalf by:



.....
S Easton - Trustee

Independent Examiner's Report to the Trustees of
FRIENDS OF STOKE POGES MEMORIAL GARDENS

Independent examiner's report to the trustees of FRIENDS OF STOKE POGES MEMORIAL GARDENS

I report to the charity trustees on my examination of the accounts of FRIENDS OF STOKE POGES MEMORIAL GARDENS (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.



Delia Allott F.C.C.A

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Date:18 Nov 2025.....

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Statement of Financial Activities for the Year Ended 30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		97,826	15,240
Other trading activities	2	461	137
Investment income	3	466	175
Total		<u>98,753</u>	<u>15,552</u>
EXPENDITURE ON			
Raising funds	4	1,075	2,282
Charitable activities			
Preservation and conservation of memorial gardens		4,422	32,322
Other		2,020	539
Total		<u>7,517</u>	<u>35,143</u>
NET INCOME/(EXPENDITURE)		91,236	(19,591)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,409	25,000
TOTAL FUNDS CARRIED FORWARD		<u><u>96,645</u></u>	<u><u>5,409</u></u>

The notes form part of these financial statements

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Balance Sheet 30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
CURRENT ASSETS			
Debtors	7	13,563	2,136
Cash at bank		84,306	7,916
		<u>97,869</u>	<u>10,052</u>
CREDITORS			
Amounts falling due within one year	8	(1,224)	(4,643)
		<u>96,645</u>	<u>5,409</u>
NET CURRENT ASSETS			
		<u>96,645</u>	<u>5,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>96,645</u>	<u>5,409</u>
NET ASSETS			
		<u>96,645</u>	<u>5,409</u>
FUNDS	9		
Unrestricted funds		96,645	5,409
TOTAL FUNDS		<u>96,645</u>	<u>5,409</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 Nov 2025 and were signed on its behalf by:



S Easton - Trustee



J Redford - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Notes to the Financial Statements - continued for the Year Ended 30 June 2025

2. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Plant sales	223	112
80th Anniversary tea towels	78	25
Honey sales	160	-
	<u>461</u>	<u>137</u>

3. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	466	175
	<u>466</u>	<u>175</u>

4. RAISING FUNDS

Raising donations and legacies

	30.6.25	30.6.24
	£	£
NGS entrance fees	361	-
90th Anniversary celebrations	500	-
Support costs	214	2,282
	<u>1,075</u>	<u>2,282</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	15,240
Other trading activities	137
Investment income	175
Total	<u>15,552</u>
EXPENDITURE ON	
Raising funds	2,282

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Preservation and conservation of memorial gardens	32,322
Other	539
Total	<u>35,143</u>
NET INCOME/(EXPENDITURE)	(19,591)
RECONCILIATION OF FUNDS	
Total funds brought forward	25,000
TOTAL FUNDS CARRIED FORWARD	<u><u>5,409</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Prepayments and accrued income	<u>13,563</u>	<u>2,136</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Other creditors	<u>1,224</u>	<u>4,643</u>

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	5,409	91,236	96,645
TOTAL FUNDS	<u>5,409</u>	<u>91,236</u>	<u>96,645</u>

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,753	(7,517)	91,236
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,753</u>	<u>(7,517)</u>	<u>91,236</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	25,000	(19,591)	5,409
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,000</u>	<u>(19,591)</u>	<u>5,409</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,552	(35,143)	(19,591)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,552</u>	<u>(35,143)</u>	<u>(19,591)</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	25,000	71,645	96,645
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,000</u>	<u>71,645</u>	<u>96,645</u>

FRIENDS OF STOKE POGES MEMORIAL GARDENS

Notes to the Financial Statements - continued for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,305	(42,660)	71,645
TOTAL FUNDS	<u>114,305</u>	<u>(42,660)</u>	<u>71,645</u>

10. RELATED PARTY DISCLOSURES

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