



REGISTERED COMPANY NUMBER: 08126363 (England and Wales)  
REGISTERED CHARITY NUMBER: 1148535

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 July 2025  
for  
Ely Memorial Fund

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

## Ely Memorial Fund

### Contents of the Financial Statements for the Year Ended 31 July 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

## Ely Memorial Fund

### Report of the Trustees for the Year Ended 31 July 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 31 July 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 ELY Memorial Fund objectives are to relieve financial hardship for families within the County Boundary of Herefordshire, as defined by Herefordshire Council, by giving a condolence gift as a one-off payment if their son or daughter are tragically killed in a road traffic crash, in particular but not exclusively between the ages of 17 to 25 years of age. Whether the crash is in Herefordshire or another part of the world, irrespective of nationality, race, ethnic or national origin, colour, disability, sexuality, political or religious beliefs in the interests of public benefit and the object of relieving financial hardship for the families whose main domicile is in Herefordshire. To advance the education of the public in matters relating to road safety through pro-active campaigns.

##### **Public benefit**

The trustees have had due regard for the Charity Commission's published guidance on public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

It has been a busy 12 months for the ELY Memorial Fund. Everything the charity does is to financially support bereaved families living in Herefordshire who tragically lose a son or daughter killed in a road traffic collision aged between 17 to 25 years. Our fundraising target for families is £20,000 a year to support four funerals offering up to £4,000 per funeral. This takes an enormous amount of effort and organising.

Our year has grown exponentially, due to two Companies collaborating with the Charity to help deliver our objectives. They are Minerva Elite Performance (MEP) and Slater & Gordon Law firm. Their dedicated commitment to support ELY has provided additional support for families to represent them through legal support if required. This will make a significant difference should a family need representation through the court process. This is written within the HUGS pack which is given to families by Hereford Police to provide essential guidance and application to receive the gift of up to £4,000 for funeral costs. During 2024, the Charity supported three families with each receiving £4,000.

Minerva Elite Performance has helped the Charity to enable our next road safety initiative for older students particularly 18 - 21 years. This will be called "Driving for Change" how to stay safe now they are driving. This initiative will be delivered to NMITE students middle October 2025. Collaborating with NMITE has been hugely beneficial due to the collaboration with other educational schools/businesses. The Charity also held their yearly Young Driver Experience in July at Herefordshire, Ludlow & North Shropshire College, where 180 students attended, compared to 125 in 2024. Our aim is to increase this number each year.

Our collaboration with Roadpeace over the last 12 months has seen the Charity Manager & Director Diana Wood be part of several events. Interviewed to share our loss of our children as part of Road traffic Victims Awareness month which is being held during the month of August.

In June, Hereford & Worcester Chamber of Commerce held their business awards at the University of Worcester, nominated for the Charity of the Year. Whilst we were not overall winners, business & other charities across the two Counties would learn of the Charity services for Herefordshire.

The Charity continues to work with the Hereford & Worcester Fire & Rescue Service through their road safety programme "Your Impact" targeting Year 10 & Year 11 at Secondary Schools across Herefordshire. Ange & Diana attend sharing their experience of the death of Emma (Ange's daughter) and Tom (Diana's son) in a road traffic crash. Events were held across the academic year giving them an opportunity to raise awareness of the Young Driver Experience.

## Ely Memorial Fund

### Report of the Trustees for the Year Ended 31 July 2025

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Fundraising activities**

During this fiscal year, our main activities has involved all our yearly events, which includes charity golf day held 12th July at Burghill Valley Golf day where we had thirty-four four ball teams entered, as always it is one of our biggest fundraiser of the year. The Young Driver Experience held in July raised further funds, due to the Police & Crime Commissioner allocated funding to help with driving instructors time over the 5 days.

Other small events include music bingo evenings, Christmas market, supporters holding events such as kids party, firework evening by Hereford Young Farmers, Ross labels cinema evening, music event at the Barrels. Each and every event has supported our aims and raised funding necessary to support families. Holding events helps us to raise the Charities profile and gain further followers to support the charity.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity company's result for the year reported net income of £3,175 (2024: £15,295 net income). Total funds stood at £99,224 (2024: £96,049), all of which are unrestricted.

Free reserves at the year end, being total funds less fixed assets and restricted funds stood at £96,813 (2024: £95,532). This equates to nearly 22 months (2024: 27 months) of the charity's annual expenditure.

##### **Reserves policy**

The ELY Memorial Fund is a grant making fund offering £4,000 to pay for a basic funeral for families who reside in Herefordshire and tragically lose their son or daughter aged between 17 to 25 but not exclusively, in a road traffic crash. Due to the objects of the Charity, it is difficult to predict when families will apply for financial assistance to cover the costs of a basic funeral. As such £40,000 is in a reserve account to ensure that at least ten funeral payments can be gifted in any fiscal year. A further £15,000 will help to sustain the Charity over six months should no fundraising or donations happen for the charity.

#### **FUTURE PLANS**

Slater & Gordon Law Firm feel that the Charity's HUGS pack would benefit other areas particularly Police forces located within the West Mercia/West Midlands region. The HUGs pack would be adapted for each force area and seek appropriate funding to support families. Various meetings have taken place as we plan for 2026.

Working with Minerva Elite Performance to help increase the number of road safety initiatives to help 14 to 21 year olds be safer drivers before they start to drive and when they are driving. Collaborating with NMITE and other educational institutions will be important to achieve these aims for the Charity.

Marketing, social media and networking amongst businesses is still critical to be part of the wider community. This will continue through the next fiscal year as well as seeking core funding costs to help with running the charity, salary for the Charity Manager who can manage day to day activities, organising fundraising events, work with West Mercia Police & Roadpeace.

Collaborating with businesses looking at opportunities for fundraising/charity of the year; exploring regular monthly donations from the public and work with businesses who offer the Charity support for finances, social media, and digital security.

Finally, thank you to the Trustees/Directors of the Charity who volunteer their never ending support for ELY to ensure the Charity meets our objectives for the Public Benefit, removing the financial distress from our bereaved families at a time of sheer devastation and pro-actively advance road safety initiatives for 14 - 21 years of age.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

## Ely Memorial Fund

### Report of the Trustees for the Year Ended 31 July 2025

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

A person who wishes to apply to become a Charity Trustee, will need to write to the Charity Manager and be referred to the Directors of the ELY Memorial Fund. New Trustees will sign a declaration of eligibility (CSD-1382 form) ensuring that the trustee is not disqualified from acting as a charity trustee.

The Governing document outlines that at each Annual General Meeting one third of Directors must retire from their position and seek re-election as a director. Those who have been longest in office since last appointment must retire. Company directors of Company House will also be charity trustees and must be registered as such with the Charity Commission and Company House.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08126363 (England and Wales)

##### **Registered Charity number**

1148535

##### **Registered office**

3 Avocet Road

Holmer

Hereford

HR4 9WA

##### **Trustees**

Ms D Gavin-Robinson

R W Leary

Mrs D Wood

S P Tyler

Mrs J A Higgins

Ms M A Watkin

Mrs A Brookes (appointed 25.9.24)

Mrs N Trumper (appointed 6.5.25)

S Jay

N Wood

N Isacc

##### **Independent Examiner**

Lisa Weaver FCCA

Thorne Widgery Accountancy Ltd

Chartered Accountants

2 Wyevale Business Park

Kings Acre

Hereford

Herefordshire

HR4 7BS

Approved by order of the board of trustees on ..... 30th October 2025 ..... and signed on its behalf by:



.....  
Mrs D Wood - Trustee

Independent Examiner's Report to the Trustees of  
Ely Memorial Fund

**Independent examiner's report to the trustees of Ely Memorial Fund ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 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 a 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.



Lisa Weaver FCCA

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

Date: .....5/11/25.....

Ely Memorial Fund

Statement of Financial Activities  
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		17,220	34,656
<b>Charitable activities</b>			
Relieve Financial Hardship		-	4,240
Other trading activities	2	37,263	19,098
Investment income	3	604	476
<b>Total</b>		<u>55,087</u>	<u>58,470</u>
<b>EXPENDITURE ON</b>			
Raising funds		6,950	12,888
<b>Charitable activities</b>			
Relieve Financial Hardship		44,962	30,287
<b>Total</b>		<u>51,912</u>	<u>43,175</u>
<b>NET INCOME</b>		3,175	15,295
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		96,049	80,754
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>99,224</u>	<u>96,049</u>

The notes form part of these financial statements

## Ely Memorial Fund

### Balance Sheet 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	2,411	517
<b>CURRENT ASSETS</b>			
Stocks	8	1,979	1,394
Debtors	9	6,761	-
Cash at bank and in hand		89,090	94,863
		<u>97,830</u>	<u>96,257</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,017)	(725)
<b>NET CURRENT ASSETS</b>		<u>96,813</u>	<u>95,532</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>99,224</u>	<u>96,049</u>
<b>NET ASSETS</b>		<u>99,224</u>	<u>96,049</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>99,224</u>	<u>96,049</u>
<b>TOTAL FUNDS</b>		<u>99,224</u>	<u>96,049</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements



Ely Memorial Fund

Balance Sheet - continued  
31 July 2025

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

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



.....  
D Wood - Trustee



.....  
R W Leary - Trustee



.....  
D Gavin-Robinson - Trustee

The notes form part of these financial statements

## 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 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Going concern

The Directors assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

### 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% reducing balance

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Taxation

The charity is exempt from corporation 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES - continued

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	31.7.25	31.7.24
	£	£
Fundraising events	22,484	13,362
Sponsorships	14,779	5,736
	<u>37,263</u>	<u>19,098</u>

3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Deposit account interest	<u>604</u>	<u>476</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	<u>673</u>	<u>172</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Ely Memorial Fund

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	34,656
<b>Charitable activities</b>	
Relieve Financial Hardship	4,240
Other trading activities	19,098
Investment income	476
<b>Total</b>	<u>58,470</u>
<b>EXPENDITURE ON</b>	
Raising funds	12,888
<b>Charitable activities</b>	
Relieve Financial Hardship	30,287
<b>Total</b>	<u>43,175</u>
<b>NET INCOME</b>	15,295
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	80,754
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>96,049</u></u>

Ely Memorial Fund

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 August 2024	2,403
Additions	2,567
	<hr/>
At 31 July 2025	4,970
	<hr/>
<b>DEPRECIATION</b>	
At 1 August 2024	1,886
Charge for year	673
	<hr/>
At 31 July 2025	2,559
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 July 2025	2,411
	<hr/>
At 31 July 2024	517
	<hr/>

**8. STOCKS**

	31.7.25 £	31.7.24 £
Stocks	1,979	1,394
	<hr/>	<hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.25 £	31.7.24 £
Other debtors	6,200	-
Prepayments and accrued income	561	-
	<hr/>	<hr/>
	6,761	-
	<hr/>	<hr/>

## Ely Memorial Fund

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade creditors	1,017	-
Other creditors	-	125
Accruals and deferred income	-	600
	<u>1,017</u>	<u>725</u>

### 11. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	96,049	3,175	99,224
	<u>96,049</u>	<u>3,175</u>	<u>99,224</u>
<b>TOTAL FUNDS</b>	<u>96,049</u>	<u>3,175</u>	<u>99,224</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,087	(51,912)	3,175
	<u>55,087</u>	<u>(51,912)</u>	<u>3,175</u>
<b>TOTAL FUNDS</b>	<u>55,087</u>	<u>(51,912)</u>	<u>3,175</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	80,754	15,295	96,049
	<u>80,754</u>	<u>15,295</u>	<u>96,049</u>
<b>TOTAL FUNDS</b>	<u>80,754</u>	<u>15,295</u>	<u>96,049</u>

Ely Memorial Fund

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,470	(43,175)	15,295
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>58,470</b>	<b>(43,175)</b>	<b>15,295</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**12. RELATED PARTY DISCLOSURES**

Wife of trustee, S Tyler, received a management services fee of £12,201 (2024: £11,224) for the administrative management of the charity.

Ely Memorial Fund

Detailed Statement of Financial Activities  
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,217	34,235
Gift aid	3	421
	<hr/> 17,220	<hr/> 34,656
<b>Other trading activities</b>		
Fundraising events	22,484	13,362
Sponsorships	14,779	5,736
	<hr/> 37,263	<hr/> 19,098
<b>Investment income</b>		
Deposit account interest	604	476
<b>Charitable activities</b>		
Grants	-	4,240
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>55,087</b>	<b>58,470</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event and fundraising costs	6,950	12,888
<b>Charitable activities</b>		
Young driver costs	6,438	6,839
Grants to individuals	6,000	3,000
	<hr/> 12,438	<hr/> 9,839
<b>Support costs</b>		
<b>Management</b>		
Storage rent	1,045	1,140
Insurance	254	339
Website costs	4,037	923
Telephone, office and travel	1,909	1,929
Postage, stationery and advertising	7,153	3,493
Management services charge	12,201	10,189
Sundries	1,551	483
Subscriptions	426	256
	<hr/> 28,576	<hr/> 18,752
<b>Finance</b>		
Fixtures and fittings	673	172

This page does not form part of the statutory financial statements



Ely Memorial Fund

Detailed Statement of Financial Activities  
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,275	1,524
Total resources expended	51,912	43,175
<b>Net income</b>	3,175	15,295

This page does not form part of the statutory financial statements

