

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 7 DECEMBER 2022 TO 31 DECEMBER 2023**  
**FOR**  
**Stevie Stones**

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

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for the Period 7 December 2022 to 31 December 2023

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**REPORT OF THE TRUSTEES**

**for the Period 7 December 2022 to 31 December 2023**

The trustees present their report with the financial statements of the charity for the period 7 December 2022 to 31 December 2023. 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 relief of parents and their families who have suffered the loss of a child, by providing support groups and contributing to the funeral headstone, urn or other memorial decoration costs

**FINANCIAL REVIEW**

**Financial position**

This is the first year of trading for the charity; there was an excess of income over costs of £12,435.

**FUTURE PLANS**

To date we have largely relied on self-generated fundraising activities along with Ad-Hoc identification of potential grants or funding streams.

2025 will see our formulation and execution of strategy to ensure financial viability. We have set 2 primary objectives:

- Become a corporate charity partner as part of a CSR initiative
- Goal to raise £7000 from corporate donations in 2025

We will also include re-alignment of marketing activity to focus on business engagement and enhance our online presence with that in mind.

Concurrent with this is moving towards being aligned with charitable frameworks. We have identified Trusted Standard which is our primary goal. We also wish to ensure that we are compliant with information security and data privacy legislation and regulation and will consider ISO implementation for our own administrative processes

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1201268

**Principal address**

33 Romney Way  
Worcester  
Worcestershire

**Trustees**

L Freail (appointed 27.6.24)  
H L Digger (appointed 27.6.24)  
M Graham  
J Bassett  
L Bassett  
N Graham  
B Graham

**Independent Examiner**

Mark Blackwell ACMA  
MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
B Graham - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
STEVIE STONES**

**Independent examiner's report to the trustees of Stevie Stones**

I report to the charity trustees on my examination of the accounts of Stevie Stones (the Trust) for the period 7 December 2022 to 31 December 2023.

**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.

Mark Blackwell ACMA  
The Chartered Institute of Management Accountants

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 7 December 2022 to 31 December 2023**

|                                        | Notes | Unrestricted<br>fund<br>£ |
|----------------------------------------|-------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                           |
| Donations and legacies                 |       | 20,214                    |
| Other trading activities               | 2     | 7,311                     |
| <b>Total</b>                           |       | <u>27,525</u>             |
| <br><b>EXPENDITURE ON</b>              |       |                           |
| Raising funds                          |       | 2,762                     |
| <b>Charitable activities</b>           |       |                           |
| General                                |       | 12,328                    |
| <b>Total</b>                           |       | <u>15,090</u>             |
| <br><b>NET INCOME</b>                  |       | <br>12,435                |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <br><u><u>12,435</u></u>  |

**BALANCE SHEET**  
**31 December 2023**

|                                              | Notes | Unrestricted<br>fund<br>£ |
|----------------------------------------------|-------|---------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |
| Cash at bank                                 |       | 12,795                    |
| <b>CREDITORS</b>                             |       |                           |
| Amounts falling due within one year          | 5     | (360)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>12,435</u>             |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>12,435</u>             |
| <b>NET ASSETS</b>                            |       | <u>12,435</u>             |
| <b>FUNDS</b>                                 | 6     | <u>12,435</u>             |
| Unrestricted funds                           |       | <u>12,435</u>             |
| <b>TOTAL FUNDS</b>                           |       | <u>12,435</u>             |

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

.....  
B Graham - Trustee

.....  
N Graham - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Period 7 December 2022 to 31 December 2023**

**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.

**2. OTHER TRADING ACTIVITIES**

Fundraising events

£  
7,311  

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**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2023.

**4. STAFF COSTS**

The average monthly number of employees during the period was as follows:

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 7 December 2022 to 31 December 2023**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |          |
|-----------------|----------|
| Other creditors | £<br>360 |
|-----------------|----------|

**6. MOVEMENT IN FUNDS**

|                           | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                                  |                     |
| General fund              | 12,435                           | 12,435              |
| <b>TOTAL FUNDS</b>        | <u>12,435</u>                    | <u>12,435</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 27,525                     | (15,090)                   | 12,435                    |
| <b>TOTAL FUNDS</b>        | <u>27,525</u>              | <u>(15,090)</u>            | <u>12,435</u>             |

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2023.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 7 December 2022 to 31 December 2023**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations 20,214

**Other trading activities**

Fundraising events 7,311

**Total incoming resources** 27,525

**EXPENDITURE**

**Raising donations and legacies**

Event Costs - Direct 2,762

**Charitable activities**

Advertising 274

Stonemasons 10,715

Computer and Website 775

11,764

**Support costs**

**Management**

Postage and stationery 181

**Finance**

Bank charges 23

**Governance costs**

Accountancy and legal fees 360

Total resources expended 15,090

**Net income** 12,435