

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
Stevie Stones

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

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for the Year Ended 31 December 2024

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REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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
Hampshire
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 year ended 31 December 2024.

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
Hampshire
GU14 6DQ

Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

		Year Ended 31.12.24 Unrestricted fund £	Period 7.12.22 to 31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		44,988	20,214
Other trading activities	2	1,586	7,311
Total		<u>46,574</u>	<u>27,525</u>
 EXPENDITURE ON			
Raising funds		23,235	2,762
Charitable activities			
General		27,257	12,328
Total		<u>50,492</u>	<u>15,090</u>
 NET INCOME/(EXPENDITURE)		 (3,918)	 12,435
 RECONCILIATION OF FUNDS			
Total funds brought forward		12,435	-
 TOTAL FUNDS CARRIED FORWARD		 <u><u>8,517</u></u>	 <u><u>12,435</u></u>

BALANCE SHEET
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
CURRENT ASSETS			
Cash at bank		9,677	12,795
CREDITORS			
Amounts falling due within one year	6	(1,160)	(360)
NET CURRENT ASSETS		<u>8,517</u>	<u>12,435</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		8,517	12,435
NET ASSETS		<u>8,517</u>	<u>12,435</u>
FUNDS			
Unrestricted funds	7	<u>8,517</u>	<u>12,435</u>
TOTAL FUNDS		<u>8,517</u>	<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 Year Ended 31 December 2024

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

	Year Ended 31.12.24	Period 7.12.22 to 31.12.23
	£	£
Fundraising events	1,586	7,311

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

4. STAFF COSTS

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

	Year Ended 31.12.24	Period 7.12.22 to 31.12.23
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No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	800	-
Other creditors	360	360
	<u>1,160</u>	<u>360</u>

7. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	12,435	(3,918)	8,517
TOTAL FUNDS	<u>12,435</u>	<u>(3,918)</u>	<u>8,517</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,574	(50,492)	(3,918)
TOTAL FUNDS	<u>46,574</u>	<u>(50,492)</u>	<u>(3,918)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	Year Ended 31.12.24 £	Period 7.12.22 to 31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,988	20,214
Other trading activities		
Fundraising events	1,586	7,311
Total incoming resources	46,574	27,525
EXPENDITURE		
Raising donations and legacies		
Event Costs - Direct	23,235	2,762
Charitable activities		
Advertising	-	274
Stonemasons	25,746	10,715
Computer and Website	783	775
	26,529	11,764
Support costs		
Management		
Telephone	153	-
Postage and stationery	-	181
	153	181
Finance		
Subscriptions	197	-
Bank charges	18	23
	215	23
Governance costs		
Accountancy and legal fees	360	360
Total resources expended	50,492	15,090
Net (expenditure)/income	(3,918)	12,435