

# ROYAL WINDSOR ROSE AND HORTICULTURAL SOCIETY

England & Wales · Charity number 236928

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1964-11-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 364 High St  
Harlington  
Hayes  
Middlesex  
UB3 5LF

**Phone** 02088976345

**Email** [rwrhsshow@gmail.com](mailto:rwrhsshow@gmail.com)

**Website** [www.rwrhs.com](http://www.rwrhs.com)

## Activities

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**Objects:** THE OBJECTS OF THE SOCIETY SHALL BE CARITABLE ONLY AND SHALL INCLUDE THE FURTHERANCE OF EDUCATION BY PROMOTING KNOWLEDGE OF, AND INTEREST IN, THE SCIENCE OF HORTICULTURE.

**Activities:** Educational activities related to horticulture

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** WINDSOR AND ELSEWHERE
- Windsor And Maidenhead

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£207,171	£183,267	-	-
2024-09-30	£144,401	£118,757	-	-
2023-09-30	£125,190	£106,778	-	-
2022-09-30	£90,434	£79,583	-	-
2021-09-30	£6,627	£991	-	-

## Trustees

Name	Role	Appointed
<b>ANDREW TRY</b>	Chair	2011-04-19
Elizabeth Jane Urquhart Irvine		2025-10-02
John Anderson		2025-02-05
Judith Richards		2023-11-01
Philip Jones		2026-03-28
Rebecca SWan		2023-11-01
Stuart Adamson		2023-11-01

**ROYAL WINDSOR ROSE AND HORTICULTURAL SOCIETY**

England & Wales - Charity number 236928

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# Accounts

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CHARITY REGISTRATION NUMBER: 236928

**Royal Windsor Rose and Horticultural Society**  
**Unaudited Financial Statements**  
**30 September 2025**

**M C FINCH**  
Chartered accountants  
S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

# Royal Windsor Rose and Horticultural Society

## Financial Statements

Year ended 30 September 2025

	<b>Page</b>
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report

### Year ended 30 September 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

#### Reference and administrative details

<b>Registered charity name</b>	Royal Windsor Rose and Horticultural Society
<b>Charity registration number</b>	236928
<b>Principal office</b>	18 Horton Road Datchet Berkshire SL3 9ER

#### The trustees

J Smith	(Resigned 2 October 2025)
A Try	
S Adamson	
R Swan	
P J G Astles	(Resigned 18 March 2025)
A Denman	(Resigned 22 May 2025)
P Sedgwick	
P Roach	(Resigned 6 March 2025)
J Richards	

<b>Independent examiner</b>	M C Finch FCA S W Frankson & Co, Chartered Accountants, 364 High Street, Harlington, Hayes, Middlesex UB3 5LF
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#### Structure, governance and management

##### Governing document

The society was established under a "Constitution and Rules" certified on 4 September 1964 and is registered with the charity Commission as a charity.

##### Objectives and activities

The objects of the Society shall be charitable only and shall include the furtherance of education by promoting knowledge of, and interest in, the science of horticulture. Such objects are met principally by the holding of an Annual Show.

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report *(continued)*

Year ended 30 September 2025

### Achievements and performance

The Chairman is once again very happy with a further successful year's performance. The Society continued to be focused on delivering its charitable objectives to further education through the knowledge and interest of Horticulture, Cookery, Craft and the Community.

Membership continues to grow, drawn by Society events and the Royal Windsor Flower Show, and now sits at 423 and is capped at 500. The Chairman would like to thank the Society's volunteers for all their work and support this year.

The Royal Windsor Flower Show exceeded last years sell out with 5100 visitors. This was achieved despite warnings of severe weather on the show day. Her Royal Highness The Duchess of Edinburgh opened the show for the 3rd year in a row and the trustees, sponsors and volunteers enjoyed the supreme privilege of welcoming our Patron His Majesty The King to tour the show ground, meeting many of the visitors and experiencing the wonderful displays in the competition tents.

Our Honorary President Alan Titchmarsh presented the trophies and many notable celebrities from the worlds of gardening, cookery and craft gave talks and demonstrations.

### Charitable objectives

Charitable funds were raised through memberships, member events and the Royal Windsor Flower Show (RWFS) and the trustees are happy that the Society's charitable objectives have been met and that all activities undertaken by the Society were to raise charitable funds for these objectives.

The Society's education program for local primary school children reached into the classrooms of 15 schools.

### Reserve funds policy

This year's surplus has been added to the charity's reserve funds and brings the Society in line with the charity commission recommendations to have a defined reserve funds policy. The trustees have set this policy as the equivalent to the cost of a years show to mitigate risk attributed to an unforeseen cancellation of the summer show.

The Chairman wishes to thank the Society's President, Honorary President, Honorary Secretary, Honorary Treasurer, Trustees, Independent Examiner, Show Director and Membership Secretary for their contribution to a very successful year.

### Financial review

The trustees believe that the society has sufficient funds to meet the likely financial commitments for any show that it may decide to hold in the future.

### Plans for future periods

The Society looks to continue to maintain its membership and remaining true to its traditional, relevant and educational roots hold an annual show and educational talks.

# Royal Windsor Rose and Horticultural Society

Trustees' Annual Report *(continued)*

Year ended 30 September 2025

The trustees' annual report was approved on 27<sup>th</sup> October '25 and signed on behalf of the board of trustees by:



A Try  
Trustee

# Royal Windsor Rose and Horticultural Society

## Independent Examiner's Report to the Trustees of Royal Windsor Rose and Horticultural Society

Year ended 30 September 2025

I report to the trustees on my examination of the financial statements of Royal Windsor Rose and Horticultural Society ('the charity') for the year ended 30 September 2025.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



M C Finch FCA  
Independent Examiner

S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

28/10/25

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Activities

Year ended 30 September 2025

	Note	Unrestricted funds £	2025 Endowment funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>					
Membership subscriptions and activities	4	9,950	—	9,950	8,997
Charitable activities		195,533	—	195,533	134,690
Investment income	5	1,688	—	1,688	714
<b>Total income</b>		<u>207,171</u>	<u>—</u>	<u>207,171</u>	<u>144,401</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	179,226	—	179,226	114,886
Other expenditure	8	4,041	—	4,041	3,871
<b>Total expenditure</b>		<u>183,267</u>	<u>—</u>	<u>183,267</u>	<u>118,757</u>
<b>Net income and net movement in funds</b>		<u>23,904</u>	<u>—</u>	<u>23,904</u>	<u>25,644</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		103,011	2,050	105,061	79,417
<b>Total funds carried forward</b>		<u>126,915</u>	<u>2,050</u>	<u>128,965</u>	<u>105,061</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Position

30 September 2025

	Note	2025		2024	
		£	£	£	£
<b>Current assets</b>					
Debtors	11	2,837		—	
Cash at bank and in hand		<u>140,171</u>		<u>147,409</u>	
		<b>143,008</b>		<b>147,409</b>	
<b>Creditors: amounts falling due within one year</b>	12	<u>14,043</u>		<u>42,348</u>	
<b>Net current assets</b>			<b>128,965</b>		<b>105,061</b>
<b>Total assets less current liabilities</b>			<b>128,965</b>		<b>105,061</b>
<b>Net assets</b>			<b>128,965</b>		<b>105,061</b>
<b>Funds of the charity</b>					
Endowment funds			2,050		2,050
Unrestricted funds			<u>126,915</u>		<u>103,011</u>
<b>Total charity funds</b>	13		<b>128,965</b>		<b>105,061</b>

These financial statements were approved by the board of trustees and authorised for issue on 27/10/2025 and are signed on behalf of the board by:



A Try  
Trustee

The notes on pages 7 to 11 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements

Year ended 30 September 2025

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 18 Horton Road, Datchet, Berkshire, SL3 9ER.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements (continued)

Year ended 30 September 2025

### 4. Membership subscriptions and activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Subscriptions</b>				
Membership subscriptions	8,956	<b>8,956</b>	5,564	5,564
Annual dinner	41	<b>41</b>	925	925
Moat Garden	1,683	<b>1,683</b>	1,550	1,550
Talks and demonstrations	(730)	<b>(730)</b>	958	958
	<u>9,950</u>	<u><b>9,950</b></u>	<u>8,997</u>	<u>8,997</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from cash investments	<u>1,688</u>	<u><b>1,688</b></u>	<u>714</u>	<u>714</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Annual show	138,765	<b>138,765</b>	91,553	91,553
Support costs	<u>40,461</u>	<u><b>40,461</b></u>	<u>23,333</u>	<u>23,333</u>
	<u>179,226</u>	<u><b>179,226</b></u>	<u>114,886</u>	<u>114,886</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Annual show	138,765	–	<b>138,765</b>	91,553
Governance costs	–	40,461	<b>40,461</b>	23,333
	<u>138,765</u>	<u>40,461</u>	<u><b>179,226</b></u>	<u>114,886</u>

### 8. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Affiliation fees	143	<b>143</b>	127	127
Website costs	902	<b>902</b>	1,963	1,963
Strike/Paypal/Eventbrite/iZettle charges	2,496	<b>2,496</b>	1,781	1,781
Charity donation	500	<b>500</b>	–	–
	<u>4,041</u>	<u><b>4,041</b></u>	<u>3,871</u>	<u>3,871</u>

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

### 9. Independent examination fees

No fees or expenses are payable to the independent examiner for the services provided as these are donated to the society.

### 10. Trustee remuneration and expenses

A Denman, whilst a trustee of the society, was paid £9,000 (2023 :21,400).

### 11. Debtors

	<b>2025</b>	2024
	£	£
Trade debtors	<u>2,837</u>	<u>—</u>

### 12. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Accruals and deferred income	<u>14,043</u>	<u>42,348</u>

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 October 2024	Income £	Expenditure £	At 30 September 2025 £
General funds	4 <u>103,011</u>	<u>207,171</u>	<u>(183,267)</u>	<u>126,915</u>

	At 1 October 2023	Income £	Expenditure £	At 30 September 2024 £
General funds	3 <u>77,367</u>	<u>144,401</u>	<u>(118,757)</u>	<u>103,011</u>

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

### 13. Analysis of charitable funds *(continued)*

#### Endowment funds

	At 1 October 2024	Income £	Expenditure £	At 30 September 2025 £
Mrs Glover memorial	£ 4	-	-	50
C S Davey memorial	50	-	-	1,000
P Stoveld memorial	1,000	-	-	1,000
	<u>2,050</u>	<u>-</u>	<u>-</u>	<u>2,050</u>

	At 1 October 2023	Income £	Expenditure £	At 30 September 2024 £
Mrs Glover memorial	£ 3	-	-	50
C S Davey memorial	50	-	-	1,000
P Stoveld memorial	1,000	-	-	1,000
	<u>2,050</u>	<u>-</u>	<u>-</u>	<u>2,050</u>

Income from these funds is used as a contribution towards the cost of show prizes.

**ROYAL WINDSOR ROSE AND HORTICULTURAL SOCIETY**

England & Wales - Charity number 236928

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# Accounts

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CHARITY REGISTRATION NUMBER: 236928

**Royal Windsor Rose and Horticultural Society**  
**Unaudited Financial Statements**  
**30 September 2024**

**M C FINCH**

Chartered accountants  
S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

# Royal Windsor Rose and Horticultural Society

## Financial Statements

Year ended 30 September 2024

	<b>Page</b>
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report

### Year ended 30 September 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

#### Reference and administrative details

<b>Registered charity name</b>	Royal Windsor Rose and Horticultural Society
<b>Charity registration number</b>	236928
<b>Principal office</b>	18 Horton Road Datchet Berkshire SL3 9ER

#### The trustees

J Smith	
A Try	
S Adamson	
R Swan	
P J G Astles	
A Denman	
P Sedgwick	
P Roach	
R McGregor-Johnson	(Resigned 1 November 2023)
S M Laughton	(Resigned 1 November 2023)
J Cook	(Resigned 1 November 2023)
J Richards	

<b>Independent examiner</b>	M C Finch FCA S W Frankson & Co, Chartered Accountants, 364 High Street, Harlington, Hayes, Middlesex UB3 5LF
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#### Structure, governance and management

##### Governing document

The society was established under a "Constitution and Rules" certified on 4 September 1964 and is registered with the charity Commission as a charity.

##### Objectives and activities

The objects of the Society shall be charitable only and shall include the furtherance of education by promoting knowledge of, and interest in, the science of horticulture. Such objects are met principally by the holding of an Annual Show.

# **Royal Windsor Rose and Horticultural Society**

## **Trustees' Annual Report** *(continued)*

### **Year ended 30 September 2024**

#### **Achievements and performance**

It is a great honour that in this year 2024 His Majesty, King Charles III bestowed his Patronage on the Society.

The Chairman is happy with a further successful year's performance. The Society continued to be focused on delivering its charitable objectives to further education through the knowledge and interest of Horticulture, Cookery, Craft and the Community.

Charitable funds were raised through memberships, member events and the Royal Windsor Flower Show (RWFS). Membership continued to grow, drawn by Society events and the RWFS, and was capped at 400. The Chairman would like to thank the Society's volunteers for all their work and support this year. The Royal Windsor Flower Show benefitted from good weather and was a sell out event with 5000 visitors. Her Royal Highness The Duchess of Edinburgh opened the show and was joined by notable persons of renown in the world of Horticulture, Cookery and Craft such as Honorary President Alan Titchmarsh, Mary Berry and David Emanuel.

#### **Charitable objectives**

The trustees are happy that the Society's charitable objectives have been met and that all activities undertaken by the Society were to raise charitable funds for these objectives. This year saw an increase in the number of school children directly benefiting from our schools program with 12 local schools taking part in the gardening competitions and 10 in the craft competitions. It also saw the gifting of the main show garden to local school Bishopsgate who will weave it into their curriculum across the core subjects as well using it as a wellbeing space for children, staff and parents. Over 1000 entries were created for the competition marquees. Community cohesion was promoted through member educational evenings and evidence that the Society creates a positive community spirit was reflected in the enormous numbers of volunteers who help create, produce, dress, man and dismantle the show.

#### **Reserve funds policy**

This year's surplus has been added to the charity's reserve funds and brings the Society in line with the charity commission recommendations to have a defined reserve funds policy. The trustees have set this policy as the equivalent to the cost of a years show to mitigate risk attributed to an unforeseen cancellation of the summer show.

The Chairman wishes to thank the Society's President, Honorary President, Honorary Secretary, Honorary Treasurer, Trustees, Independent Examinor, Show Director and Membership Secretary for their contribution to a very successful year.

#### **Financial review**

The trustees believe that the society has sufficient funds to meet the likely financial commitments for any show that it may decide to hold in the future.

#### **Plans for future periods**


The Society looks to continue to maintain its membership and remaining true to its traditional, relevant and educational roots hold an annual show and educational talks.

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report *(continued)*

Year ended 30 September 2024

The trustees' annual report was approved on 14/10/24 and signed on behalf of the board of trustees by:



A Try  
Trustee

# Royal Windsor Rose and Horticultural Society

## Independent Examiner's Report to the Trustees of Royal Windsor Rose and Horticultural Society

**Year ended 30 September 2024**

I report to the trustees on my examination of the financial statements of Royal Windsor Rose and Horticultural Society ('the charity') for the year ended 30 September 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



M C Finch FCA  
Independent Examiner

S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

15/10/24

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Activities

Year ended 30 September 2024

		2024			2023
	Note	Unrestricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Membership subscriptions and activities	4	8,997	–	8,997	11,140
Charitable activities		134,690	–	134,690	113,919
Investment income	5	714	–	714	131
<b>Total income</b>		<u>144,401</u>	<u>–</u>	<u>144,401</u>	<u>125,190</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	114,886	–	114,886	99,110
Other expenditure	8	3,871	–	3,871	7,668
<b>Total expenditure</b>		<u>118,757</u>	<u>–</u>	<u>118,757</u>	<u>106,778</u>
<b>Net income and net movement in funds</b>		<u>25,644</u>	<u>–</u>	<u>25,644</u>	<u>18,412</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		77,367	2,050	79,417	61,005
<b>Total funds carried forward</b>		<u>103,011</u>	<u>2,050</u>	<u>105,061</u>	<u>79,417</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Position

30 September 2024

	Note	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		147,409		84,892	
<b>Creditors: amounts falling due within one year</b>	11	<u>42,348</u>		<u>5,475</u>	
<b>Net current assets</b>			<u>105,061</u>		<u>79,417</u>
<b>Total assets less current liabilities</b>			<u>105,061</u>		<u>79,417</u>
<b>Net assets</b>			<u>105,061</u>		<u>79,417</u>
<b>Funds of the charity</b>					
Endowment funds			2,050		2,050
Unrestricted funds			<u>103,011</u>		<u>77,367</u>
<b>Total charity funds</b>	12		<u>105,061</u>		<u>79,417</u>

These financial statements were approved by the board of trustees and authorised for issue on ...~~14/10/24~~ and are signed on behalf of the board by:



A Try  
Trustee

The notes on pages 7 to 10 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements

Year ended 30 September 2024

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 18 Horton Road, Datchet, Berkshire, SL3 9ER.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

### 4. Membership subscriptions and activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Subscriptions</b>				
Membership subscriptions	5,564	<b>5,564</b>	5,731	5,731
Annual dinner	925	<b>925</b>	1,757	1,757
Moat Garden	1,550	<b>1,550</b>	2,882	2,882
Talks and demonstrations	958	<b>958</b>	395	395
Savill Garden Visit	–	<b>–</b>	375	375
	<u>8,997</u>	<u><b>8,997</b></u>	<u>11,140</u>	<u>11,140</u>

### 5. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Income from cash investments	<u>714</u>	<u><b>714</b></u>	<u>131</u>	<u>131</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Annual show	91,553	<b>91,553</b>	79,110	79,110
Support costs	<u>23,333</u>	<u><b>23,333</b></u>	<u>20,000</u>	<u>20,000</u>
	<u>114,886</u>	<u><b>114,886</b></u>	<u>99,110</u>	<u>99,110</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	<b>Total funds 2024 £</b>	Total fund 2023 £
Annual show	91,553	–	<b>91,553</b>	79,110
Governance costs	–	<u>23,333</u>	<u><b>23,333</b></u>	<u>20,000</u>
	<u>91,553</u>	<u>23,333</u>	<u><b>114,886</b></u>	<u>99,110</u>

### 8. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Affiliation fees	127	<b>127</b>	140	140
Website costs	1,963	<b>1,963</b>	4,361	4,361
Strike/Paypal/Eventbrite/iZettle charges	<u>1,781</u>	<u><b>1,781</b></u>	<u>3,167</u>	<u>3,167</u>
	<u>3,871</u>	<u><b>3,871</b></u>	<u>7,668</u>	<u>7,668</u>

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2024

#### 9. Independent examination fees

No fees or expenses are payable to the independent examiner for the services provided as these are donated to the society.

#### 10. Trustee remuneration and expenses

A Denman, a trustee of the society, was paid £21,400 (2023 :20,000).

#### 11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>42,348</u>	<u>5,475</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 October 2023	Income £	Expenditure £	At 30 September 2024 £
General funds	77,367	144,401	(118,757)	<u>103,011</u>

	At 1 October 2022	Income £	Expenditure £	At 30 September 2023 £
General funds	58,955	125,190	(106,778)	<u>77,367</u>

##### Endowment funds

	At 1 October 2023	Income £	Expenditure £	At 30 September 2024 £
Mrs Glover memorial	50	-	-	50
C S Davey memorial	1,000	-	-	1,000
P Stoveld memorial	1,000	-	-	1,000
	<u>2,050</u>	<u>-</u>	<u>-</u>	<u>2,050</u>

	At 1 October 2022	Income £	Expenditure £	At 30 September 2023 £
Mrs Glover memorial	50	-	-	50
C S Davey memorial	1,000	-	-	1,000
P Stoveld memorial	1,000	-	-	1,000
	<u>2,050</u>	<u>-</u>	<u>-</u>	<u>2,050</u>

Income from these funds is used as a contribution towards the cost of show prizes.

**ROYAL WINDSOR ROSE AND HORTICULTURAL SOCIETY**

England & Wales - Charity number 236928

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# Accounts

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CHARITY REGISTRATION NUMBER: 236928

**Royal Windsor Rose and Horticultural Society**  
**Unaudited Financial Statements**  
**30 September 2023**

**M C FINCH**

Chartered accountants  
S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

# Royal Windsor Rose and Horticultural Society

## Financial Statements

Year ended 30 September 2023

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report

### Year ended 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Royal Windsor Rose and Horticultural Society
<b>Charity registration number</b>	236928
<b>Principal office</b>	18 Horton Road Datchet Berkshire SL3 9ER

#### The trustees

A Try  
J Smith  
P J G Astles  
A Denman  
P Sedgwick  
P Roach  
R McGregor-Johnson  
S M Laughton  
J Cook

<b>Independent examiner</b>	M C Finch FCA S W Frankson & Co, Chartered Accountants, 364 High Street, Harlington, Hayes, Middlesex UB3 5LF
-----------------------------	---

#### Structure, governance and management

##### Governing document

The society was established under a "Constitution and Rules" certified on 4 September 1964 and is registered with the charity Commission as a charity.

##### Objectives and activities

The objects of the Society shall be charitable only and shall include the furtherance of education by promoting knowledge of, and interest in, the science of horticulture. Such objects are met principally by the holding of an Annual Show.

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report *(continued)*

Year ended 30 September 2023

### Achievements and performance

The society are happy with the surplus created from this years charitable activities. Following the coronation of His Majesty King Charles III the Society helped commemorate this wonderful moment with a show that celebrated His Majesty and reflected his documented interests of the natural environment, artisan craft and natural and sustainable food. The Show was a sell out with 5000 visitors and we were blessed with a sunny day made even more glorious by the attendance of HRH The Duchess of Edinburgh who stayed well beyond her allotted time enjoying the variety of things on show.

The membership for the Society was capped at 400 as it was thought that this number was the maximum a volunteer society could adequately manage. Our charitable actions this year included a much increased interaction with local schools through our schools program and competition classes and resulted in several thousand entries in the childrens marquee.

The Society partnered with Centrepoint, the homeless charity and funded 6 young adults through a 3 day residential programme in Windsor Great Park experiencing work experience with the very best in the gardening world including Chelsea gold medal winner Cleve West, Keeper of the Royal gardens Jon Anderson and visits to Wentworth golf club to mow greens and a visit to the Waltham Place organic farm.

The society has demonstrated the positive impact that a volunteer society can have on its community and the Chairman would like to thank our President, honorary President, honorary vice presidents, trustees, members and volunteers for helping deliver such a wonderful year.

### Financial review

The trustees believe that the society has sufficient funds to meet the likely financial commitments for any show that it may decide to hold in the future.

### Plans for future periods

The Society continues to look for ways of increasing its membership and remaining true to its traditional, relevant and educational roots.

The trustees' annual report was approved on 13/10/2023 and signed on behalf of the board of trustees by:



A Try  
Trustee

# Royal Windsor Rose and Horticultural Society

## Independent Examiner's Report to the Trustees of Royal Windsor Rose and Horticultural Society

### Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Royal Windsor Rose and Horticultural Society ('the charity') for the year ended 30 September 2023.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



M C Finch FCA  
Independent Examiner

S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

17/1-123

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Activities

Year ended 30 September 2023

		Unrestricted funds	2023 Endowment funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Membership subscriptions and activities	4	11,140	–	11,140	7,240
Charitable activities		113,919	–	113,919	83,188
Investment income	5	131	–	131	6
<b>Total income</b>		<u>125,190</u>	<u>–</u>	<u>125,190</u>	<u>90,434</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	99,110	–	99,110	77,047
Other expenditure	8	7,668	–	7,668	2,806
<b>Total expenditure</b>		<u>106,778</u>	<u>–</u>	<u>106,778</u>	<u>79,853</u>
<b>Net income and net movement in funds</b>		<u>18,412</u>	<u>–</u>	<u>18,412</u>	<u>10,581</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		58,955	2,050	61,005	50,424
<b>Total funds carried forward</b>		<u>77,367</u>	<u>2,050</u>	<u>79,417</u>	<u>61,005</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Position

30 September 2023

	Note	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		84,892		84,155	
<b>Creditors: amounts falling due within one year</b>	11	<u>5,475</u>		<u>23,150</u>	
<b>Net current assets</b>			<u>79,417</u>		<u>61,005</u>
<b>Total assets less current liabilities</b>			<u>79,417</u>		<u>61,005</u>
<b>Net assets</b>			<u>79,417</u>		<u>61,005</u>
<b>Funds of the charity</b>					
Endowment funds			2,050		2,050
Unrestricted funds			<u>77,367</u>		<u>58,955</u>
<b>Total charity funds</b>	12		<u>79,417</u>		<u>61,005</u>

These financial statements were approved by the board of trustees and authorised for issue on 13/10/2023, and are signed on behalf of the board by:



A Try  
Trustee

The notes on pages 6 to 9 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements

### Year ended 30 September 2023

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 18 Horton Road, Datchet, Berkshire, SL3 9ER.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

### 4. Membership subscriptions and activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Subscriptions</b>				
Membership subscriptions	5,731	5,731	5,125	5,125
Annual dinner	1,757	1,757	1,653	1,653
Moat Garden	2,882	2,882	–	–
Talks and demonstrations	395	395	242	242
Savill Garden Visit	375	375	220	220
	<u>11,140</u>	<u>11,140</u>	<u>7,240</u>	<u>7,240</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from cash investments	<u>131</u>	<u>131</u>	<u>6</u>	<u>6</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Annual show	79,110	79,110	61,047	61,047
Support costs	20,000	20,000	16,000	16,000
	<u>99,110</u>	<u>99,110</u>	<u>77,047</u>	<u>77,047</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Annual show	79,110	–	79,110	61,047
Governance costs	–	20,000	20,000	16,000
	<u>79,110</u>	<u>20,000</u>	<u>99,110</u>	<u>77,047</u>

### 8. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Affiliation fees	140	140	119	119
Website costs	4,361	4,361	1,628	1,628
Paypal/Eventbrite/iZettle charges	3,167	3,167	784	784
Sundry expenses	–	–	275	275
	<u>7,668</u>	<u>7,668</u>	<u>2,806</u>	<u>2,806</u>

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2023

#### 9. Independent examination fees

No fees or expenses are payable to the independent examiner for the services provided as these are donated to the society.

#### 10. Trustee remuneration and expenses

A Denman, a trustee of the society, was paid £23,000 (2020 :16,000).

#### 11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>5,475</u>	<u>23,150</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 October 2022	Income £	Expenditure £	At 30 September 2023 £
General funds	2 <u>58,955</u>	<u>125,190</u>	<u>(106,778)</u>	<u>77,367</u>

	At 1 October 2021	Income £	Expenditure £	At 30 September 2022 £
General funds	1 <u>48,374</u>	<u>90,434</u>	<u>(79,853)</u>	<u>58,955</u>

##### Endowment funds

	At 1 October 2022	Income £	Expenditure £	At 30 September 2023 £
Mrs Glover memorial	2 50	—	—	50
Permanent Endowment Fund	1,000	—	—	1,000
Permanent Endowment Fund	<u>1,000</u>	—	—	<u>1,000</u>
	<u>2,050</u>	<u>—</u>	<u>—</u>	<u>2,050</u>

	At 1 October 2021	Income £	Expenditure £	At 30 September 2022 £
Mrs Glover memorial	1 50	—	—	50
Permanent Endowment Fund	1,000	—	—	1,000
Permanent Endowment Fund	<u>1,000</u>	—	—	<u>1,000</u>
	<u>2,050</u>	<u>—</u>	<u>—</u>	<u>2,050</u>

Income from these funds is used as a contribution towards the cost of show prizes.

**ROYAL WINDSOR ROSE AND HORTICULTURAL SOCIETY**

England & Wales - Charity number 236928

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# Accounts

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CHARITY REGISTRATION NUMBER: 236928

**Royal Windsor Rose and Horticultural Society**  
**Unaudited Financial Statements**  
**30 September 2022**

**M C FINCH**

Chartered accountants  
S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

# Royal Windsor Rose and Horticultural Society

## Financial Statements

Year ended 30 September 2022

	<b>Page</b>
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report

### Year ended 30 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

#### Reference and administrative details

<b>Registered charity name</b>	Royal Windsor Rose and Horticultural Society
<b>Charity registration number</b>	236928
<b>Principal office</b>	18 Horton Road Datchet Berkshire SL3 9ER

#### The trustees

A Try  
J Smith  
P J G Astles  
A Denman  
P Sedgwick  
P Roach  
R McGregor-Johnson  
S M Laughton  
J Cook

<b>Independent examiner</b>	M C Finch FCA S W Frankson & Co, Chartered Accountants, 364 High Street, Harlington, Hayes, Middlesex UB3 5LF
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#### Structure, governance and management

##### Governing document

The society was established under a "Constitution and Rules" certified on 4 September 1964 and is registered with the charity Commission as a charity.

##### Objectives and activities

The objects of the Society shall be charitable only and shall include the furtherance of education by promoting knowledge of, and interest in, the science of horticulture. Such objects are met principally by the holding of an Annual Show.

# Royal Windsor Rose and Horticultural Society

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

### Achievements and performance

The Society has had a good year. Following the disruption caused by the Covid crisis the trustees agreed that in our Patrons', Her Majesty The Queen's, Platinum Jubilee year a show was important. It was decided that the show should move from its location of the last number of years at St George's School Windsor to the York Club in Windsor Great Park. The location allows for a more spacious event and a prospect to grow. Alex Denman Show director staged an excellent event with over 4000 visitors more than 4 times the number of the last show. The Countess of Wessex attended the event along with the Societies new Honorary President, gardening personality, Alan Titchmarsh. Mr Titchmarsh described it as the 'Perfect British Flower Show'. Membership grew by over 110 to 370 members and the scale and scope of the monthly talks evolved very promisingly. I would like to thank the trustees, members of the committee, show volunteers and members for a memorable and successful year.

The very sad death of our Patron, Her Majesty The Queen, was marked and remembered at both member and trustee events and letters of condolence were sent to members of the Royal Family close to the Society. Our thoughts and well wishes are with The King and Queen Consort and their family. God save the King.

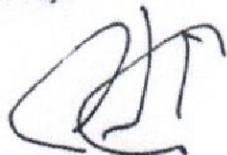
### Financial review

The trustees believe that the society has sufficient funds to meet the likely financial commitments for any show that it may decide to hold in the future.

### Plans for future periods

The Society continues to look for ways of increasing its membership and remaining true to its traditional, relevant and educational roots.

The trustees' annual report was approved on 28/10/22 and signed on behalf of the board of trustees by:



A Try  
Trustee

# Royal Windsor Rose and Horticultural Society

## Independent Examiner's Report to the Trustees of Royal Windsor Rose and Horticultural Society

**Year ended 30 September 2022**

I report to the trustees on my examination of the financial statements of Royal Windsor Rose and Horticultural Society ('the charity') for the year ended 30 September 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



M C Finch FCA  
Independent Examiner

S W Frankson & Co,  
Chartered Accountants,  
364 High Street,  
Harlington,  
Hayes, Middlesex  
UB3 5LF

31/1-122

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Activities

Year ended 30 September 2022

		2022			2021
	Note	Unrestricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	7,240	–	7,240	5,722
Charitable activities		83,188	–	83,188	904
Investment income	5	6	–	6	1
<b>Total income</b>		<u>90,434</u>	<u>–</u>	<u>90,434</u>	<u>6,627</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	77,047	–	77,047	–
Other expenditure	8	2,806	–	2,806	991
<b>Total expenditure</b>		<u>79,853</u>	<u>–</u>	<u>79,853</u>	<u>991</u>
<b>Net income and net movement in funds</b>		<u>10,581</u>	<u>–</u>	<u>10,581</u>	<u>5,636</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		48,374	2,050	50,424	44,788
<b>Total funds carried forward</b>		<u>58,955</u>	<u>2,050</u>	<u>61,005</u>	<u>50,424</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Statement of Financial Position

30 September 2022

	Note	2022		2021	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		84,155		52,589	
<b>Creditors: amounts falling due within one year</b>	11	<u>23,150</u>		<u>2,165</u>	
<b>Net current assets</b>			<u>61,005</u>		<u>50,424</u>
<b>Total assets less current liabilities</b>			<u>61,005</u>		<u>50,424</u>
<b>Net assets</b>			<u>61,005</u>		<u>50,424</u>
<b>Funds of the charity</b>					
Endowment funds			2,050		2,050
Unrestricted funds			<u>58,955</u>		<u>48,374</u>
<b>Total charity funds</b>	12		<u>61,005</u>		<u>50,424</u>

These financial statements were approved by the board of trustees and authorised for issue on 28/10/22 and are signed on behalf of the board by:

A Try  
Trustee



The notes on pages 6 to 9 form part of these financial statements.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements

### Year ended 30 September 2022

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 18 Horton Road, Datchet, Berkshire, SL3 9ER.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Subscriptions</b>				
Membership subscriptions	5,125	<b>5,125</b>	2,625	2,625
Annual dinner	1,653	<b>1,653</b>	–	–
Moat Garden	–	–	2,587	2,587
Talks and demonstrations	242	<b>242</b>	510	510
Savill Garden Visit	220	<b>220</b>	–	–
	<u>7,240</u>	<u><b>7,240</b></u>	<u>5,722</u>	<u>5,722</u>

### 5. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Income from cash investments	<u>6</u>	<u><b>6</b></u>	<u>1</u>	<u>1</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Annual show	61,047	<b>61,047</b>	–	–
Support costs	16,000	<b>16,000</b>	–	–
	<u>77,047</u>	<u><b>77,047</b></u>	<u>–</u>	<u>–</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Annual show	61,047	–	<b>61,047</b>	–
Governance costs	–	16,000	<b>16,000</b>	–
	<u>61,047</u>	<u>16,000</u>	<u><b>77,047</b></u>	<u>–</u>

### 8. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Affiliation fees	119	<b>119</b>	254	254
Printing, postage, stationery and telephone	–	–	272	272
Website costs	1,628	<b>1,628</b>	335	335
Paypal/Eventbrite/iZettle charges	784	<b>784</b>	130	130
Sundry expenses	275	<b>275</b>	–	–
	<u>2,806</u>	<u><b>2,806</b></u>	<u>991</u>	<u>991</u>

# Royal Windsor Rose and Horticultural Society

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2022

#### 9. Independent examination fees

No fees or expenses are payable to the independent examiner for the services provided as these are donated to the society.

#### 10. Trustee remuneration and expenses

A Denman, a trustee of the society, was paid £16,000 (2020 :£nil).

#### 11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>23,150</u>	<u>2,165</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 October 2021	Income £	Expenditure £	At 30 September 2022
General funds	1 £ 48,374	90,434	(79,853)	£ <u>58,955</u>

	At 1 October 2021	Income £	Expenditure £	At 30 September 2021
General funds	0 £ 42,738	6,627	(991)	£ <u>48,374</u>

##### Endowment funds

	At 1 October 2021	Income £	Expenditure £	At 30 September 2022
Mrs Glover memorial	50	—	—	50
Permanent Endowment Fund	1,000	—	—	1,000
Permanent Endowment Fund	1,000	—	—	1,000
	<u>2,050</u>	<u>—</u>	<u>—</u>	<u>2,050</u>

	At 1 October 2021	Income £	Expenditure £	At 30 September 2021
Mrs Glover memorial	50	—	—	50
Permanent Endowment Fund	1,000	—	—	1,000
Permanent Endowment Fund	1,000	—	—	1,000
	<u>2,050</u>	<u>—</u>	<u>—</u>	<u>2,050</u>

Income from these funds is used as a contribution towards the cost of show prizes.