

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

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# 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> Oct 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>	
		143,008		147,409	
<b>Creditors: amounts falling due within one year</b>	12	<u>14,043</u>		<u>42,348</u>	
<b>Net current assets</b>			<u>128,965</u>		105,061
<b>Total assets less current liabilities</b>			<u>128,965</u>		<u>105,061</u>
<b>Net assets</b>			<u>128,965</u>		<u>105,061</u>
<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		<u>128,965</u>		<u>105,061</u>

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

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

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

	2025	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	<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	<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	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 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>

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