
THE KEW SOCIETY
(A Charitable Incorporated Organisation)

Charity number: 1173016

THE KEW SOCIETY
(A Charitable Incorporated Organisation)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Trustees	J Clark S Clarke (appointed 16 October 2024) M Done (resigned 16 October 2024) R Hayes (resigned 30 April 2025) B Kaemmerer (appointed 16 October 2024) D Ormond J Ricketts (resigned 16 October 2024) T Whittaker (appointed 16 October 2024) SA Williams SP Williams
Charity Registered Number	1173016
Officers	
Chair	SA Williams
Vice-chair	T Whittaker
Secretary	D Ormond
Treasurer	SP Williams
Registered Office	90 Forest Road Kew Richmond TW9 3BZ
Independent Examiner	Claire Satow 4 The Avenue Richmond Surrey TW9 2AJ
Bankers	Barclays Bank Plc 9 George Street Richmond TW9 1JU

THE KEW SOCIETY
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report for The Kew Society ("The Charity") together with the financial statements for the period 1 August 2024 to 31 July 2025. The Trustees confirm that the annual report and the financial statements of the comply with the current statutory requirements, the requirements of the governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as revised in March 2018.

OBJECTIVES AND ACTIVITIES

The general objective of the Charity is to maintain and enhance the area of Kew and the area immediately adjacent.

The Trustees have given due regard to the public benefit guidance published by the Charity Commission in accordance with section 17 of the Charities Act 2011.

A review of the activities of the charity is available separately.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is constituted as a Charitable Incorporated Organisation, and is therefore governed by its Constitution. The Charitable Incorporated Organisation was incorporated and registered as a charity on 12 May 2017 (registered number 1173016).

The Charity's affairs are conducted by the Trustees who meet regularly and have the power to appoint new Trustees at their discretion. New Trustees appointed in this way must put themselves forward for reappointment at the next Annual General Meeting of the Charitable Incorporated Organisation. Trustees are required to familiarise themselves with the guidance provided to Trustees by the Charity Commission but the charity does not have any formal programme for the induction and training of new Trustees.

RISK FACTORS

The Trustees have carried out a risk assessment and continue to monitor this.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 JULY 2025

FINANCIAL REVIEW

Incoming resources during the year amounted to £12,481 (2024: £11,439). Resources expended on charitable activities in the year totalled £22,065 (2024: £11,584). There was a net deficit for the year of £9,584 (2024: net deficit £145).

The Trustees have reviewed the Charity's need for reserves in line with the guidance issued by the Charity Commission.

Unrestricted funds are needed to provide funds which can be designated to specific projects to enable these projects to be undertaken and to cover administration and support costs without which the charity could not function. The Trustees consider it prudent that unrestricted reserves should be sufficient to cover a minimum of one year's administration and support costs and to ensure that sufficient funds are maintained to enable the Trustees to fund known future commitments. The level of reserves are monitored and reviewed by the Trustees on an annual basis.

Restricted funds represent amounts that have been set aside so as to be able to engage professional advice on planning matters in a timely manner as well as an amount to support the Charity's work in support of improving safe mobility within Kew.

PLANS FOR FUTURE PERIODS

The plan of the Charity is to continue to maintain and enhance the area of Kew and the area immediately adjacent.

The charity expects further income in the following years to meet the costs of meeting its obligations as a charity.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 JULY 2025

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for keeping proper accounting records, which are sufficient to show and explain the charity's transactions, and to disclose with reasonable accuracy at any time the financial position of the charity.

They are also responsible for ensuring that the financial statements comply with the requirements of the Charities Act 2011, the Charitable Incorporated Organisations (General) Regulations 2012, and the Charities SORP (FRS 102).

The trustees must prepare financial statements for each financial year which give a true and fair view of the charity's financial activities and position. In preparing these statements, the trustees must:

- Select suitable accounting policies and apply them consistently;
- Make reasonable and prudent judgements and estimates;
- Prepare the statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The trustees are responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities. They must also ensure that the charity's activities are carried out in accordance with its governing document and all relevant laws and regulations.

This statement was approved by the Trustees on xxxxx and signed on their behalf by:



S P Williams
Trustee

THE KEW SOCIETY
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KEW SOCIETY
FOR THE YEAR ENDED 31 JULY 2025

I report on my examination of the accounts of The Kew Society for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 and the Charitable Incorporated Organisations (General) Regulations 2012.

I am qualified to undertake the examination by being a member of ICAEW

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions issued by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts give a "true and fair view." Instead, this report is limited to those specific matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matters have come to my attention:

1. which give me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Claire Satow, ACA
4 The Avenue
Richmond
Surrey
TW9 2AJ

12 September 2025

THE KEW SOCIETY
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STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and expenditure account)
FOR THE YEAR ENDED 31 JULY 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM					
Membership subscriptions and donations	2		7,489	7,489	7,271
Other income	3	462	4,530	4,992	4,168
TOTAL INCOME		462	12,019	12,481	11,439
EXPENDITURE ON					
Charitable activities	4	-	22,065	22,065	11,584
Governance costs	5	-	-	-	-
TOTAL EXPENDITURE		-	22,065	22,065	11,584
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		462	(10,046)	(9,584)	(145)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		462	(10,046)	(9,584)	(145)
Total funds brought forward		15,000	17,703	32,703	32,848
TOTAL FUNDS CARRIED FORWARD		15,462	7,657	23,119	32,703

The notes on pages 8 to 12 form part of these financial statements.

THE KEW SOCIETY
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BALANCE SHEET
AS AT 31 JULY 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors and prepayments	7	1,502	1,497
Stock of postage stamps		329	366
Cash at bank and in hand		22,335	31,837
		24,166	33,700
CREDITORS: amounts falling due within one year	8	(977)	(881)
NET CURRENT ASSETS		23,189	32,819
CREDITORS: amounts falling due after more than one year	9	(70)	(116)
NET ASSETS		23,119	32,703
CHARITY FUNDS			
Restricted funds	10	15,462	15,000
Unrestricted funds	10	7,657	17,703
TOTAL FUNDS		23,119	32,703

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27 September 2024 and signed on their behalf, by:


S P Williams
Trustee

The notes on pages 8 to 12 form part of these financial statements

THE KEW SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (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). The financial statements have been prepared on a going concern basis and under the historical cost convention.

The Kew Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The financial statements have been prepared on a going concern basis, which assumes that the charity will continue its operations for the foreseeable future. The trustees have assessed the charity's ability to continue as a going concern and have concluded that there are no material uncertainties that may cast significant doubt on the charity's ability to continue as a going concern.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are available only for the purposes for which they have been created.

1.4 Income

Income from membership subscriptions and donations is included in the statement of financial activities when these are receivable, except as follows:

When members and donors specify that fees and donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the Trustees become entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

All other incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.5 Expenditure

Expenditure on charitable activities and governance costs are accounted for on an accruals basis.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1.6 Taxation

No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax.

1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. VOLUNTARY INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Membership subscriptions	-	7,458	7,458	6,680
Donations	-	31	31	591
Total	-	7,489	7,489	7,271

3. OTHER INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Gift Aid	-	1,361	1,361	1,365
Surplus on events	462	1,830	2,292	2,030
Interest		1,339	1,339	773
Total	462	4,530	4,992	4,168

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

4. EXPENDITURE BY CHARITABLE ACTIVITY

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations		1,463	1,463	1,694
Membership subscriptions		135	135	185
Printing and stationary		2,033	2,033	1,173
Society unfunded events		620	620	1,108
Gardening		1,135	1,135	1,354
Postage		967	967	570
Insurance		157	157	147
Website and digital		13,726	13,726	4,370
Circular Walk		-	-	-
Bank charges		46	46	23
Sundry		1,783	1,783	960
Total	-	22,065	22,065	11,584

5. GOVERNANCE COSTS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fees of independent Examiner	-	-	-	-
Total	-	-	-	-

6. TRUSTEES' REMUNERATION

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year.

There were no employees during the year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

7. DEBTORS

	2025	2024
	£	£
Gift Aid	1,340	1,340
Other debtors and prepayments	162	157
Total	1,502	1,497

8. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Subscriptions paid in advance	46	138
Other creditors	931	743
Total	977	881

9. CREDITORS: Amounts falling due after more than one year

	2025	2024
	£	£
Subscriptions paid in advance	70	116
Total	70	116

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

10. STATEMENT OF FUNDS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Brought forward	15,000	17,703	32,703	32,848
Surplus/(Loss) for the year	462	(10,046)	(9,584)	(145)
Transfer between funds	-	-	-	-
Carried forward	15,462	7,657	23,119	32,703

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	2024 £
Current assets	15,462	8,704	24,166	33,700
Creditors due with one year	-	(977)	(977)	(881)
Creditors due after more than one year	-	(70)	(70)	(116)
Total	15,462	7,657	23,119	32,703