Charity registration number 1143885

FRIENDS OF GODSTOWE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss M Grainger Mrs L Ambler Mrs L Grant Mrs C Wiseman-Clarke Mrs S North
Charity number	1143885
Principal address	Godstowe Preparatory School Shrubbery Road High Wycombe HP13 6PR
Independent examiner	Sunny Li

CONTENTS

Trustees' report 1
Independent examiner's report 2
Statement of financial activities 3
Balance sheet 4
Notes to the financial statements ..... 5 - 8

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The objective of the Charity is to advance the education and social environment for ~~of~~ pupils in the school, in particular by: developing effective relationships between staff, parents and others associated with the school; and engaging in activities/events and ~~or~~ providing facilities or equipment which drive towards this objective.

Achievements and performance — financial review

Total income for the year was £34,161 (2024: £42,665). The majority of income continued to be generated by the Second Hand Uniform Shop (SHUS) and by the Charity's programme of fundraising events, which during the year included a major school anniversary ("S125") summer event, the Christmas Fair, wreathmaking workshops, school discos and the sale of merchandise.

Expenditure for the year was £15,764 (2024: £52,625). Of this, £3,792 was applied directly to charitable activities for the benefit of the school. Unlike the prior year — in which the Charity funded a major library renovation and other significant projects totalling some £35,557 — whilst a number of options have been identified, no large capital donation was made to the school during the year under review. As a result, the Charity recorded a net increase in funds of £18,397 (2024: net decrease of £9,960), and funds carried forward at 31 August 2025 were £56,787 (2024: £38,391).

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to those.

Reserves policy

The Trustees' aim is to retain no more than a working balance sufficient to manage future events, applying as much income as possible to donations for the benefit of the school. The level of funds held at the year end reflects the timing of income received towards the end of the year and the absence of delivery of a major donation in the period (although several options have been identified).

Structure, governance and management

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

The Trustees who served during the year and up to the date of signature of the financial statements were:

Miss M Grainger

Mrs L Ambler

Mrs L Grant

Mrs C Wiseman-Clarke

Mrs S North

The Trustees' report was approved by the Board of Trustees.

FRIENDS OF GODSTOWE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF GODSTOWE

I report to the Trustees on my examination of the financial statements of Friends of Godstowe (the Charity) for the year ended 31 August 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 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 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 to enable a proper understanding of the financial statements to be reached.

Independent Examiner

Name

Sunny Li

7 Oakside

Denham

UB9 4DY

Dated: 7th September 2026

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2024	2025
		£	£
Income from:			
Donations and legacies (note 3)		42,665	34,161
Expenditure on:			
Raising funds (note 4)		15,943	11,972
Charitable activities (note 5)		36,682	3,792
Total expenditure		**52,625**	**15,764**
Net movement in funds		**(9,960)**	**18,397**
Fund balances at 1 September 2024 (note 9)		47,897	38,391
Fund balances at 31 August 2025		**38,391**	**56,787**

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

All funds are unrestricted.

BALANCE SHEET
AS AT 31 AUGUST 2025

	Notes	2024	2025
		£	£
Current assets			
Cash at bank and in hand		38,391	56,787
Creditors: amounts falling due within one year (note 8)		(150)	0
Net current assets		**38,541**	**56,787**
Income funds			
Unrestricted funds		38,541	56,787

The financial statements were approved by the Trustees on 7th September 2026.

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

1 Accounting policies

Charity information

Friends of Godstowe is a registered charity with the Charity Commission of England and Wales. It is an unincorporated charity governed by a deed of trust. The principal address is Godstowe Preparatory School, Shrubbery Road, High Wycombe, HP13 6PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 and the Charities SORP (FRS 102) (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102. The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, rounded to the nearest £, under the historical cost convention.

The Charity operates on a cash basis of accounting; income and expenditure are recognised when received into or paid from the Charity's bank account. The individual costs of each fundraising event are not separately presented; the net proceeds of each activity are reported.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives. The Charity held no restricted or endowment funds during the year.

1.4 Income

Income is recognised when the Charity is legally entitled to it, the amount can be measured reliably, and receipt is probable. Cash donations are recognised on receipt. Amounts received into the bank account representing the transfer of the Charity's own funds held in other accounts are not treated as income (see note 9).

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment. Expenditure is classified by activity between the costs of raising funds and expenditure on charitable activities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions. The estimates and underlying assumptions are reviewed on an ongoing basis.

3 Donations and legacies (income)

Income for the year, analysed by activity, was as follows:

	2024	2025
Second Hand Uniform Shop (SHUS)		10,996
Christmas Fair		7,233
S125 summer anniversary event		6,874
Donations (Conway Trust; parent sponsorship)		3,750
School discos		1,735
Contributions from Godstowe Preparatory School		1,638
Wreathmaking workshops		1,201
Merchandise sales		303

Halloween raffle		252
Sundry income (sale of candelabras; COPAS)		149
Card cashback		30
Total income	**42,665**	**34,161**

Prior-year income was reported in aggregate as donations and legacies of £42,665; a comparable activity analysis is not available.

4 Raising funds (fundraising and publicity)

	2024	2025
Costs of fundraising events		10,633
Card processing fees and subscriptions		303
Volunteer thank-you and support costs		329
Expenditure met from cash float closed in year		707
Total	**15,943**	**11,972**

Costs of fundraising events comprise the S125 event, Christmas Fair, discos, wreathmaking, cake sales, the uniform shop and event floats.

5 Charitable activities (donations and support to the school)

	2024	2025
Furniture for the school (Lodge)		3,145
Beekeeping activity		648
Total	**36,682**	**3,792**

6 Trustees

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

7 Taxation

The charity is exempt from tax on income and gains falling within the relevant provisions of the Taxes Acts to the extent that these are applied to its charitable objects.

8 Creditors: amounts falling due within one year

	2024	2025
Accruals and deferred income	150	–

The prior-year balance represented stall fees for the December 2024 Christmas Fair received in advance; this was realised in the current year.

9 Reconciliation of opening funds

At 1 September 2024 the Charity's funds were held across three balances: the Barclays current account (£36,860), a Cashplus account (£824) and a cash float (£707), totalling £38,391 — consistent with the funds carried forward reported in the prior-year financial statements. During the year the Cashplus account balance was transferred into the Barclays account and the cash float was closed, so that at 31 August 2025 all of the Charity's funds (£56,787) were held in the single Barclays current account. Transfers of the Charity's own funds between these balances are not treated as income or expenditure.

End of report