FRIENDS OF PELHAM

England & Wales · Charity number 1063499

Details

Other names	FRIENDS OF PELHAM FIRST SCHOOL
Status	Registered
Legal form	Other
Registered	1997-07-18
Register	View on the Charity Commission register

Contact

Address	Pelham Primary School Southey Road London SW19 1NU
Phone	0208 542 2005
Email	admin@pelham.merton.sch.uk
Website	http://www.pelham.merton.sch.uk/Parents/PTA/

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUPILS IN THE SCHOOL.

Activities: Raising funds to be spent for the educational benefit of the children at Pelham Primary School.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** WIMBLEDON
- Merton

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£52,794	£71,396	-	-
2023-08-31	£51,219	£43,296	-	-
2022-08-31	£56,937	£4,449	-	-
2021-08-31	£37,066	£4,194	-	-
2020-08-31	£15,722	£9,262	-	-

Trustees

Name	Role	Appointed
Clare Penzhom	Chair	2022-07-22
Anna Yuen		2017-07-12
Carl Rautenbach		2021-09-01
Edward Ashmore		2025-01-07
Jasmine Singh-McRae		2022-09-01

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FRIENDS OF PELHAM

England & Wales - Charity number 1063499

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1st September 2023 To: 31st August 2024

Charity name: Friends of Pelham

Charity registration number: 1063499

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objective of Friends of Pelham ("the Charity") is to advance the education of pupils in the School. To achieve this objective, the Charity may: ● Develop more extended relationships between the staff, parents and others associated with the School. ● Engage in activities which support the School and advance the education of the pupils attending it. ● Provide and assist in the provision of such facilities or items for education at the School (not provided by statutory funds) as the Trustees in consultation with the School's Senior Leadership Team shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities undertaken to enable the charity to fulfil its purpose were the raising of funds through a large number of events across the year, such as fairs, non-uniform days, auctions/quizzes and cake sales. Funds raised were spent, in consultation with the School, on learning experiences and resources for the children.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Our Trustees (for this period) were aware that they have a duty to 'have regard' to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	There was no formal grant-making policy in place during this accounting period – the Trustees are currently considering all necessary policies and procedures the Charity should have as part of a wider governance review.
Policy on social investment including program related investment	Para 1.38	None
Contribution made by volunteers	Para 1.38	Friends of Pelham wishes to record thanks to all parents and carers, teachers and the wider school community who contribute to it through both charitable giving (donations) and investment in time to organise events and manage the Charity.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Over the year the key achievement of Friends of Pelham was to raise through events and donations £42,177 (after expenses) and to enable £61,040 (including money brought forward from the prior year) to be spent by the school for the benefit of its children. These funds were spent on: ● New playground climbing equipment for whole-school pupil use; ● Curriculum-related resources; ● IT hardware for classroom use and curriculum-related software; and ● Support for school trips.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity had a closing balance at the end of the reporting period of: £5,702.

Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity had no formal policy on reserves in this period.
Amount of reserves held	Para 1.22	The opening balance at the start of the reporting period was £24,304. As above, the balance at the end of the period was £5,702.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	The Charity did not go into deficit in this period.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed either by Committee or by member vote at the AGM

Reference and Administrative details

Charity name	Friends of Pelham
Other name the charity uses	
Registered charity number	1063499
Charity's principal address	c/o Pelham Primary School Southey Road Wimbledon London SW19 1NU

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted (if not for whole year)	Name of person (or body) entitled to appoint trustee (if any)
Clare Penzhorn	Chair (Parent)	Whole year	Committee / PTA Members
Carl Rautenbach	Deputy Chair (Governor)	Whole year	Committee / PTA Members
Jasmine Singh-McRae	Teacher (Trustee)	Whole year	Committee / PTA Members
Anna Yuen	School Business Manager (Trustee)	Whole year	Committee / PTA Members

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s) CLARE PENZHORN

Position (eg Secretary, Chair, etc) CHAIR

Date 27.06.25

CHARITY COMMISSION FOR ENGLAND AND WALES

Friends of Pelham	Charity No (if any) 1063499
Annual accounts for the period	
Period start date 1 Sep 2023 To 31 August 2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	12,378	-	-	12,378	15,209
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	40,416	-	-	40,416	36,010
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	52,794	-	-	52,794	51,219
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	10,756	-	-	10,756	6,560
Charitable activities	S09	60,640	-	-	60,640	37,366
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	71,396	-	-	71,396	43,926
Net income/(expenditure) before investment gains/(losses)	S13	- 18,602	-	-	- 18,602	7,294
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 18,602	-	-	- 18,602	7,294
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 18,602	-	-	- 18,602	7,294
Reconciliation of funds:						
Total funds brought forward	S21	24,304	-	-	24,304	17,010
Total funds carried forward	S22	5,702	-	-	5,702	24,304

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	5,702	-	-	5,702	24,304
Total current assets		B10	5,702	-	-	5,702	24,304
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	5,702	-	-	5,702	24,304
Total assets less current liabilities		B13	5,702	-	-	5,702	24,304
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	5,702	-	-	5,702	24,304
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	5,702		-	5,702	24,304
Revaluation reserve		B20				-	
Total funds		B21	5,702	-	-	5,702	24,304

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Clare Penzhorn	23 June 2025
	Carl Rautenbach	23 June 2025

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	☑	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	☐	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* ☐

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Charity has no fixed overheads and only provides money for expenditure on charitable activities after raising sufficient funds to disburse.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*	☑	* -Tick as appropriate
No*	☐	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☑	* -Tick as appropriate
No*	☐	

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**No changes to accounting policy**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and · the monetary value can be measured with sufficient reliability.			
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.			
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			
Government grants	The charity has received government grants in the reporting period			
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			
Support costs	The charity has incurred expenditure on support costs.			
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.			
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			
Redundancy cost	The charity made no redundancy payments during the reporting period.			
Deferred income	No material item of deferred income has been included in the accounts.			

		Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			
	They are valued at cost.			
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			
	They are valued at cost.			
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.			
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			
	They are valued at fair value except where they qualify as basic financial instruments.			

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	10,028	-	-	10,028	15,209
	Gift Aid	2,350	-	-	2,350	
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	12,378	-	-	12,378	15,209
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	School events	37,212	-	-	37,212	25,273
	Sponsored events	1,284	-	-	1,284	10,737
	Third party sponsorship	1,920	-	-	1,920	-
	Other	-	-	-	-	-
	Total	40,416	-	-	40,416	36,010
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		52,794	-	-	52,794	51,219

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 6 **Analysis of expenditure**

Analysis	This year Unrestricted funds	This year Restricted income funds	This year Endowment funds	This year Total funds £	Last year Unrestricted funds	Last year Restricted income funds	Last year Endowment funds	Last year Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	10,756	-	-	10,756	6,560			6,560
Fudraising agents	-	-	-	-				-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
Total expenditure on raising funds	10,756	-	-	10,756	6,560	-	-	6,560
Expenditure on charitable activities:								
Furniture	-	-	-	-	8,200	-	-	8,200
Little Wandle Reading scheme	-	-	-	-	9,068	-	-	9,068
Climbing frame	22,415	-	-	22,415	-	-	-	-
IT Hardware	18,457	-	-	18,457		-	-	-
Other activities	19,768	-	-	19,768	20,098	-	-	20,098
Total expenditure on charitable activities	60,640	-	-	60,640	37,366	-	-	37,366
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	71,396	-	-	71,396	43,926	-	-	43,926

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*No debtors or creditors at year end*	*No debtors or creditors at year end*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	*N/A*	*N/A*

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	5,702	24,304
Other	-	-
Total	5,702	24,304

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	No credit risk as there are no debtors included in the year end figures No liquidity or market risks arise.	No credit risk as there are no debtors included in the year end figures No liquidity or market risks arise.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	No such changes	No such changes

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Friends of Pelham Fund	UR	Unrestricted funds for expenditure on items as agree with the school	24,304	52,794	- 71,396	-	-	5,702
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	24,304	52,794	- 71,396	-	-	5,702

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Friends of Pelham Fund	UR	Unrestricted funds for expenditure on items as agreed with the school	17,010	51,219	- 43,926	-	-	24,304
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	17,010	51,219	- 43,926	-	-	24,304

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) *TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) *TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Financial summary - FY 23-24

Cash position

Balance (31st Aug) per bank statement - main and school fund accounts **£24,304.23** Amount as per closing accounts and bank statement

Events - income (gross)	**Income**	**Expense**	**Net**
Spooky Dress Up Day	£762	-	£762
Christmas Cards	£521	-	£521
February bake sale	£445	-	£445
Christmas shopping day	£712	-	£712
Christmas trees	£1,585	£1,253	£332
Winter fair and raffle	£6,882	£1,975	£4,907
Film nights	£730	£273	£457
Parent / company pledges	£375	-	£375
Estate agent boards	£1,920		£1,920
Gift aid	£2,350		£2,350
Tea towels	£1,866	£1,031	£835
Octoberfest	£1,568	£732	£836
Justgiving - various	£1,284	-	£1,284
Auction and Quiz night	£12,585	£1,624	£10,960
Silent auction	£1,837	£70	£1,767
Yes day	£419		£419
KS2 Quiz - Years 3/4 and 5/6	£500		£500
Easyfundraising	£187	-	£187
Summer fair and raffle	£5,044	£2,564	£2,480
Summer picnic	£635		£635
Year 6 disco / leavers party	£307	£632	-£325
Autumn disco	£218		£218
Sundry and minor events	£221		£221
Stripe costs (inc. cancelled events)	£376	£463	-£87
School Fund	£9,466	-	£9,466
Total	**52,794.25**	**10,616.92**	**42,177.33**

Amounts paid by PTA (not linked to specific events)

Parentkind insurance	140
	140

Amounts paid to school for purchases

Sayers Croft trip	£1,570
Little Wandle	£1,222
British Wildlife Centre trip	£825
IT hardware	£18,457
Climbing frame (1st installment)	£22,415
Bocketts farm trips	£1,490
Spelling shed	£715
Year 6 France trip	£710
School fund payments	£13,236
	£60,640

Cash b/f as at 1 September	£24,304
Total profit from fundraising	£42,177
Total other expenses and payments to school	-£60,780
Theoretical bank balance	£5,702
Actual cash c/f (bank balance) as at 31 August	£5,702
Difference	**£0**

Reconciling items: N/A

Total residual reconciling difference	**£0.00**

Bank payments reconciliation

Total cash out:	77,604
Summer and winter fair float	- 3,300
	74,304
Expenses	10,757

Refunds and fees included in expenses, netted off	-	452
Error correction		2,960
Cash to school		61,040
Difference		-

Bank receipts reconciliation

Total cash in:		59,001
Summer and winter fair float	-	3,300
Error correction	-	2,960
Erroneous amount received from school	-	400
Cash raised		**52,342**
Refunds and fees netted off against cash raised		52,794
Difference	-	452
		-

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF PELHAM
Charity number 1063499

I report to the charity trustees on my examination of the accounts of the Friends of Pelham (the Trust) for the year ended 31 August 2024, set out on the pages attached.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

Independent Examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gillian Mortimer

Gillian Mortimer
ACA

23 June 2025

FRIENDS OF PELHAM

England & Wales - Charity number 1063499

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1st September 2022 To: 31st August 2023

Charity name: Friends of Pelham

Charity registration number: 1063499

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Friends of Pelham's objective is to advance the education of pupils in the School. To achieve this objective, the PTA may: ● Develop more extended relationships between the staff, parents and others associated with the School. ● Engage in activities which support the School and advance the education of the pupils attending it. ● Provide and assist in the provision of such facilities or items for education at the School (not provided by statutory funds) as the Trustees in consultation with the School's Senior Leadership Team shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities undertaken to enable the charity to fulfil its purpose were the raising of funds through over a large number of events across the year, such as fairs, non-uniform days, auctions/quizzes and cake sales. Funds raised were spent, in consultation with the school, on learning experiences and resources for children.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Our Trustees (for this period) were aware that they have a duty to 'have regard' to the Charity commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	There was no formal grant making policy in place during this accounting period – the trustees are currently considering all necessary policies and procedures the charity should have as part of a wider governance review.
Policy on social investment including program related investment	Para 1.38	None
Contribution made by volunteers	Para 1.38	Friends of Pelham wishes to record thanks to all parents and carers, teachers and the wider school community who contribute to our school charity, through charitable giving (donations) and through investment in time to organise events and manage our charity.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Over the year the key achievement of Friends of Pelham was to raise through events and donations £45,286 (after expenses) and to enable £37,366 to be spent by the school for the benefit of its children. These funds were spent on: ● EYFS curriculum resources ● Classroom enhancements ● Support for school trips ● Year 6 leaver milestone events and items

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had a closing balance at the end of the reporting period of: £24,304.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity had no formal policy on reserves in this period.

Amount of reserves held	Para 1.22	The opening balance at the start of the reporting period was £17,010. As above, the balance at the end of the period was £24,304.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	The charity did not go into deficit in this period.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed either by Committee or by member vote at the AGM

Reference and Administrative details

Charity name	Friends of Pelham
Other name the charity uses	
Registered charity number	1063499
Charity's principal address	c/o Pelham Primary School Southey Road Wimbledon London SW19 1NU

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted (if not for whole year)	Name of person (or body) entitled to appoint trustee (if any)
Clare Penzhorn	Chair (Parent)	Whole year	Committee/PTA Members
Carl Rautenbach	Deputy Chair (Governor)	Whole year	Committee / PTA Members
Jasmine Singh-McRae	Teacher (Trustee)	Whole year	Committee / PTA Members
Anna Yuen	School Business Manager (Trustee)	Whole year	Committee / PTA Members

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	

Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	**Name**	**Address**

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s) CLARE PENZHORN

Position
(eg Secretary, Chair, etc) CHAIR

Date 28.06.24

CHARITY COMMISSION FOR ENGLAND AND WALES

Friends of Pelham	Charity No (if any)	1063499

Annual accounts for the period

Period start date	1	Sep 2022	To	31	August 2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	15,209	-	-	15,209	19,938
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	36,010	-	-	36,010	36,999
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	51,219	-	-	51,219	56,937
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	6,560	-	-	6,560	4,685
Charitable activities	S09	37,366	-	-	37,366	45,591
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	43,926	-	-	43,926	50,277
Net income/(expenditure) before investment gains/(losses)	S13	7,294	-	-	7,294	6,660
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	7,294	-	-	7,294	6,660
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	7,294	-	-	7,294	6,660
Reconciliation of funds:						
Total funds brought forward	S21	17,010	-	-	17,010	10,350
Total funds carried forward	S22	24,304	-	-	24,304	17,010

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	7,532
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	24,304	-	-	24,304	28,623
Total current assets	B10	24,304	-	-	24,304	36,155
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	19,145
Net current assets/(liabilities)	B12	24,304	-	-	24,304	17,010
Total assets less current liabilities	B13	24,304	-	-	24,304	17,010
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	24,304	-	-	24,304	17,010
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	24,304		-	24,304	17,010
Revaluation reserve	B20				-	
Total funds	B21	24,304	-	-	24,304	17,010

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval dd/mm/yyyy
		Clare Penzhorn	24/06/2024
		Carl Rautenbach	24/06/2024

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	☑	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	☐	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Charity has no fixed overheads and only provides money for expenditure on charitable activities after raising sufficient funds to disburse.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*	☑	* -Tick as appropriate
No*	ü	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☑	* -Tick as appropriate
No*	ü	

Please disclose:	
(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☑	* -Tick as appropriate
No*	ü	

Please disclose:	
(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**No changes to accounting policy**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

		End of £
Net income/(expenditure) as previously stated		
Adjustments:		
Previous period net income/(expenditure) as restated		

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and · the monetary value can be measured with sufficient reliability.	✓	ü	ü
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.			
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓	ü	ü
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	ü	ü	✓
Government grants	The charity has received government grants in the reporting period			
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	☐	ü	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	ü	ü	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	ü	ü	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	ü	ü	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	ü	ü	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	ü	ü	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	ü	ü	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	ü	ü	✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	ü	ü	✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	ü	ü	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	ü	ü	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	ü	ü	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	ü	ü	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.		ü	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	ü	ü	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	ü	ü	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	ü	ü	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	ü	ü	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	ü	ü	✓
Deferred income	No material item of deferred income has been included in the accounts.	ü	ü	✓

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No	N/a
			ü	ü	☑
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes	No	N/a
			ü	ü	☑
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes	No	N/a
			ü	ü	☑
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least				
	They are valued at cost.		Yes	No	N/a
			ü	ü	☑
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
			ü	ü	☑
	They are valued at cost.		Yes	No	N/a
			ü	ü	☑
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		Yes	No	N/a
			ü	ü	☑
	They are valued at cost.		Yes	No	N/a
			ü	ü	☑
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes	No	N/a
			ü	ü	☑
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
			ü	ü	☑
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		Yes	No	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
			ü	ü	☑
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
			ü	ü	☑
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		Yes	No	N/a
			ü	ü	☑
			Yes	No	N/a
	They are valued at fair value except where they qualify as basic financial instruments.		ü	ü	☑

Section C **Notes to the accounts** **(cont)**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	15,209	-	-	15,209	14,522
	Gift Aid	-	-	-	-	5,417
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	15,209	-	-	15,209	19,938
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	School events	25,273	-	-	25,273	29,664
	Sponsored events	10,737	-	-	10,737	5,220
	Third party sponsorship	-	-	-	-	2,115
	Other	-	-	-	-	-
	Total	36,010	-	-	36,010	36,999
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		51,219	-	-	51,219	56,937

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	6,560	-	-	6,560	4,685			4,685
Fudraising agents	-	-	-	-				-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
Total expenditure on raising funds	6,560	-	-	6,560	4,685	-	-	4,685
Expenditure on charitable activities:								
Furniture	8,200	-	-	8,200	-	-	-	-
Little Wandle Reading scheme	9,068	-	-	9,068	7,201	-	-	7,201
School hall	-	-	-	-	17,521	-	-	17,521
Other activities	20,098	-	-	20,098	20,870	-	-	20,870
Total expenditure on charitable activities	37,366	-	-	37,366	45,591	-	-	45,591
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	43,926	-	-	43,926	50,277	-	-	50,277

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors	This year	Last year
	£	£
	-	-
Trade debtors	-	7,531.8
Prepayments and accrued income	-	-
Other debtors	-	7,531.8
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	19,145
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	19,145

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.		

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	***No debtors or creditors at year end***	***Debtors and creditors comprise items not settled during the course of the year. Creditors arise from agreed charity expenditure which has been invoiced but not paid.***
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	***N/A***	***N/A***

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	24,304	28,623
Other	-	-
Total	24,304	28,623

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	No credit risk as there are no debtors included in the year end figures No liquidity or market risks arise.	Credit risk arises from exposures to (i) government [repayment of gift aid]; and (ii) non-financial corporates. Credit risk arising from government is assumed to be nil. Credit risk arising from non-financial corporates (estate agent board donations) is considered to be minimal, as the entity is a reputable local business with history of payment to the charity. No liquidity or market risks arise.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	No such changes	No such changes

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Friends of Pelham Fund	UR	Unrestricted funds for expenditure on items as agree with the school	17,010	51,219	- 43,926	-	-	24,304
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	17,010	51,219	- 43,926	-	-	24,304

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Friends of Pelham Fund	UR	Unrestricted funds for expenditure on items as agree with the school	10,350	56,937	- 50,277	-	-	17,010
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	10,350	56,937	- 50,277	-	-	17,010

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)	

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Financial summary - FY 22-23				
Cash position				
Balance (31st Aug) per bank statements		£28,623.32	Amount as per closing accounts and bank statement	
Events - income (gross)	Income	Expense	Net	
Spooky Dress Up Day	£ 697.40	£ -	£ 697.40	
Carol concert	£ 42.00	£ 11.06	£ 30.94	
Christmas Cards	£ 545.00	£ -	£ 545.00	
Valentine bake sale	£ 296.00	£ -	£ 296.00	
Christmas shopping day	£ 633.86	£ -	£ 633.86	
Winter fair - cash	£ 5,180.01	£1,516.00	£ 3,664.01	
Winter fair - PTA events / SumUp	£ 1,453.55		£ 1,453.55	
Film nights	£ 295.00	£ 164.38	£ 130.62	
Parent / company pledges	£ 1,638.00	£ -	£ 1,638.00	
Estate agent boards (parent donations)	£ 150.00	£ -	£ 150.00	
Tea towels	£ 1,821.96	£1,146.00	£ 675.96	
Bingo night	£ 791.45	£ 83.96	£ 707.49	
Justgiving - Chromebooks and Litterpick	£ 2,512.67	£ -	£ 2,512.67	
Pizza challenge and aprons	£ 576.85	£ 605.38	-£ 28.53	
Uniform sale	£ 55.00	£ -	£ 55.00	
Stikins	£ 34.12	£ -	£ 34.12	
Challenge Pelham (inc. matched funding)	£ 3,780.40	£ -	£ 3,780.40	
Lee run	£ 4,444.19		£ 4,444.19	
Auction and Quiz night	£ 1,200.00	£ 827.84	£ 372.16	
Auction and Quiz night - SumUp payments	£ 4,324.80		£ 4,324.80	
Silent auction	£ 1,502.46		£ 1,502.46	
KS2 quiz night	£ 500.00		£ 500.00	
Easyfundraising	£ 233.65	£ -	£ 233.65	
Amazon	£ 632.13	£ -	£ 632.13	
Summer fair	£ 3,299.81	£1,578.76	£ 1,721.05	
Summer fair - SumUp payments	£ 898.65		£ 898.65	
Summer raffle	£ 1,125.00	£ -	£ 1,125.00	
School Fund	£ 12,555.45	£ -	£ 12,555.45	
Total	**£ 51,219.41**	**£5,933.38**	**£ 45,286.03**	
Amounts paid by PTA (not linked to specific events)				
Parentkind insurance			116	
Reception picnic			116.96	
Year 6 disco - Dancemasters			395	
SumUp machine, less rebate			84.8	
Catering equipment			92.41	
Shed storage			333.59	
			1138.76	
Amounts paid to school for purchases				

Furniture			£8,199.97	
School hall			£725.00	
Sayers Croft trip			£1,074.00	
Little Wandle			£9,068.11	
British Wildlife Centre trip			£795.00	
London transport museum trip			£450.00	
Year 6 leavers books			£845.00	
Outdoor shade film			£960.00	
Promotional filming			£5,500.00	
School fund payments			£9,247.60	
			£36,865	
Cash b/f as at 1 September			£28,623	
Total profit from fundraising			£45,286	
Total other expenses and payments to school			-£38,003	
Theoretical bank balance			£35,906	
Actual cash c/f (bank balance) as at 1 September			£24,304	
Difference			£11,602	
Reconciling items				
Items b/f from 21-22:				
- Estate agents boards cash			-£2,115	
- School hall, photos and trolley payment to school			£19,134	
- Gift aid			-£5,417	
Total reconciling items			£11,602	
Total residual reconciling difference			£0	
Bank payments reconciliation				
Total cash out:			47,151	
Summer and winter fair cash		-	3,000	
			44,151	
Expenses			7,072	
SumUp rebate offset against cost			10	
Cash to school			36,865	
Cash refunds for cancelled events			204	
Difference			0	
Bank receipts reconciliation				
Total cash in:			58,685	
Cash from prior year		-	4,251	
Cash collected for cancelled events		-	204	
Summer fair cash		-	3,000	
SumUp rebate offset against cost		-	10	
			51,220	
Cash raised			51,219	
Difference			0	

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF PELHAM
Charity number 1063499

I report to the charity trustees on my examination of the accounts of the Friends of Pelham (the Trust) for the year ended 31 August 2023, set out on the pages attached.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

Independent Examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gillian Mortimer

Gillian Mortimer
ACA

24 June 2024

FRIENDS OF PELHAM

England & Wales - Charity number 1063499

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1st September 2021 To: 31st August 2022

Charity name: Friends of Pelham

Charity registration number: 1063499

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Friends of Pelham's objective is to advance the education of pupils in the School. To achieve this objective, the PTA may: ● Develop more extended relationships between the staff, parents and others associated with the School. ● Engage in activities which support the School and advance the education of the pupils attending it. ● Provide and assist in the provision of such facilities or items for education at the School (not provided by statutory funds) as the Trustees in consultation with the School's Senior Leadership Team shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities undertaken to enable the charity to fulfil its purpose were the raising of funds through over 30 events across the year, such as fairs, non-uniform days, auctions and cake sales. Funds raised were spent, in consultation with the school, on learning experiences and resources for children.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Our Trustees (for this period) were aware that they have a duty to 'have regard' to the Charity commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	There was no formal grant making policy in place during this accounting period – this process is under review by the current trustees.
Policy on social investment including program related investment	Para 1.38	None
Contribution made by volunteers	Para 1.38	Friends of Pelham wishes to record thanks to all parents, teachers and the wider school community who contribute to our school charity, through charitable giving (donations) and through investment in time to organise events and manage our charity.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Over the year the key achievements of Friends of Pelham were to raise through events and donations £52,488 (after expenses) and to grant £45,291 to the school for the benefit of its children. These funds were spent on: ● EYFS curriculum resources ● School hall enhancements ● Support for school trips ● Year 2 classroom enhancements ● Year 6 leavers books

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had a closing balance at the end of the reporting period of: £28,623.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity had no formal policy on reserves in this period.
Amount of reserves held	Para 1.22	The opening balance at the start of the reporting period was £10,350. As above, the balance at the end of the period was £28,623.

Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	The charity did not go into deficit in this period.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed either by Committee or by member vote at the AGM

Reference and Administrative details

Charity name	Friends of Pelham
Other name the charity uses	
Registered charity number	1063499
Charity's principal address	c/o Pelham Primary School Southey Road Wimbledon London SW19 1NU

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted (if not for whole year)	Name of person (or body) entitled to appoint trustee (if any)
Clare Penzhorn	Chair (Parent)	Whole year	Committee/PTA Members
Carl Rautenbach	Deputy Chair (Governor)	Whole year	Committee / PTA Members
Jasmine Singh-McRae	Teacher (Trustee)	Whole year	Committee / PTA Members
Anna Yuen	School Business Manager (Trustee)	Whole year	Committee / PTA Members

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	

Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	**Name**	**Address**

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s) CLARE PENZHORN

Position
(eg Secretary, Chair, etc) CHAIR

Date 27.07.23

CHARITY COMMISSION FOR ENGLAND AND WALES

Friends of Pelham	Charity No (if any)	1063499

Annual accounts for the period

Period start date	1	Sep 2021	To	31	August 2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	19,938	-	-	19,938	11,452
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	36,999	-	-	36,999	25,614
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	56,937	-	-	56,937	37,066
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	4,685	-	-	4,685	4,735
Charitable activities	S09	45,591	-	-	45,591	42,784
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	50,277	-	-	50,277	47,519
Net income/(expenditure) before investment gains/ (losses)	S13	6,660	-	-	6,660	- 10,453
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	6,660	-	-	6,660	- 10,453
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	6,660	-	-	6,660	- 10,453
Reconciliation of funds:						
Total funds brought forward	S21	10,350	-	-	10,350	20,803
Total funds carried forward	S22	17,010	-	-	17,010	10,350

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	7,532	-	-	7,532	2,856
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	28,623	-	-	28,623	7,494
Total current assets	B10	36,155	-	-	36,155	10,350
Creditors: amounts falling due within one year (Note 20)	B11	19,135	-	-	19,135	
Net current assets/(liabilities)	B12	17,020	-	-	17,020	10,350
Total assets less current liabilities	B13	17,020	-	-	17,020	10,350
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	17,020	-	-	17,020	10,350
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	17,020		-	17,020	10,350
Revaluation reserve	B20				-	
Total funds	B21	17,020	-	-	17,020	10,350

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	☑	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	☐	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Charity has no fixed overheads and only provides money for expenditure on charitable activities after raising sufficient funds to disburse.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*	☑	* -Tick as appropriate
No*	ü	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☑	* -Tick as appropriate
No*	ü	

Please disclose:	
(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☑	* -Tick as appropriate
No*	ü	

Please disclose:	
(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**First time accounts are presented on this basis - no changes to accounting policy**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

		End of £
Net income/(expenditure) as previously stated		
Adjustments:		
Previous period net income/(expenditure) as restated		

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and · the monetary value can be measured with sufficient reliability.	✓	ü	ü
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.			
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓	ü	ü
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	ü	ü	✓
Government grants	The charity has received government grants in the reporting period			
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓	ü	ü
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	ü	ü	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	ü	ü	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	ü	ü	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	ü	ü	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	ü	ü	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	ü	ü	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	ü	ü	✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	ü	ü	✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	ü	ü	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	ü	ü	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	ü	ü	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	ü	ü	✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓	ü	ü
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	ü	ü	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	ü	ü	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	ü	ü	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	ü	ü	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	ü	ü	✓
Deferred income	No material item of deferred income has been included in the accounts.	ü	ü	✓

			Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	ü	ü
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		ü	ü	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		ü	ü	✓
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least				
	They are valued at cost.		ü	ü	✓
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		ü	ü	✓
	They are valued at cost.		ü	ü	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		ü	ü	✓
	They are valued at cost.		ü	ü	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		ü	ü	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		ü	ü	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		ü	ü	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓	ü	ü
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		ü	ü	✓
	They are valued at fair value except where they qualify as basic financial instruments.		ü	ü	✓

Section C **Notes to the accounts** **(cont)**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	14,522	-	-	14,522	11,452
	Gift Aid	5,417	-	-	5,417	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	19,938	-	-	19,938	11,452
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	School events	29,664	-	-	29,664	19,918
	Sponsored events	5,220	-	-	5,220	2,491
	Third party sponsorship	2,115	-	-	2,115	3,205
	Other	-	-	-	-	-
	Total	36,999	-	-	36,999	25,614
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		56,937	-	-	56,937	37,066

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	4,685	-	-	4,685	4,735			4,735
Fudraising agents	-	-	-	-				-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
Total expenditure on raising funds	4,685	-	-	4,685	4,735	-	-	4,735
Expenditure on charitable activities:								
School Hall refurbishment	17,521	-	-	17,521	-	-	-	-
Little Wandle Reading scheme	7,201	-	-	7,201	-	-	-	-
Other activities	20,870	-	-	20,870	42,784	-	-	42,784
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	45,591	-	-	45,591	42,784	-	-	42,784
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	50,277	-	-	50,277	47,519	-	-	47,519

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors	This year	Last year
	£	£
	-	-
Trade debtors	7,531.8	2,856.0
Prepayments and accrued income	-	-
Other debtors	7,531.8	2,856.0
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	19,135	-	-	
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	19,135	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.		

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	***Debtors and creditors comprise items not settled during the course of the year. Creditors arise from agreed charity expenditure which has been invoiced but not paid.***	***Same information as for this year***
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	***N/A***	***N/A***

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	28,623	7,494
Other	-	-
Total	28,623	7,494

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Credit risk arises from exposures to (i) government [repayment of gift aid]; and (ii) non-financial corporates. Credit risk arising from government is assumed to be nil. Credit risk arising from non-financial corporates (estate agent board donations) is considered to be minimal, as the entity is a reputable local business with history of payment to the charity. No liquidity or market risks arise.	Same assessment as for this year
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	No such changes	No such changes

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Friends of Pelham Fund	UR	Unrestricted funds for expenditure on items as agree with the school	10,350	56,937	- 50,277	-	-	17,010
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	10,350	56,937	- 50,277	-	-	17,010

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Friends of Pelham Fund	UR	Unrestricted funds for expenditure on items as agree with the school	20,803	37,066	- 47,519	-	-	10,350
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	20,803	37,066	- 47,519	-	-	10,350

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)	

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Financial summary - FY 21-22			
Cash position			
Balance (31st Aug)		**£10,350.37**	
School fund balance		**£0.00**	
Events - income (gross)	**Income**	**Expense**	**Net**
Spooky Dress Up Day	£ 745.72	£ 0.19	£ 745.53
Santas Grotto	£ 570.00	£ 213.46	£ 356.54
Doorstep Santa	£ 260.00	£ -	£ 260.00
Ad-hoc bake sale / Xmas jumpers	£ 957.06	£ -	£ 957.06
Winter fair advance ticket sales	£ 51.50	£ 3.68	£ 47.82
Christmas Cards	£ 605.50	£ -	£ 605.50
Ad-hoc hall fundraiser	£ 2,546.77	£ -	£ 2,546.77
Mufti day	£ 271.52	£ -	£ 271.52
Christmas shopping day	£ 711.21	£ -	£ 711.21
Christmas raffle	£ 2,253.72	£ -	£ 2,253.72
Film nights	£ 810.00	£ 341.65	£ 468.35
Parent / company pledges	£ 530.00	£ -	£ 530.00
Christmas carols	£ 42.93	£ -	£ 42.93
Estate agent boards	£ 2,115.00	£ -	£ 2,115.00
Estate agent boards (parent donations)	£ 400.00	£ -	£ 400.00
Virtual magician	£ 945.00	£ 780.00	£ 165.00
Valentine's bake sale	£ 449.76	£ -	£ 449.76
Valentine Hearts Trail	£ 730.00	£ 117.99	£ 612.01
Crazy hair day	£ 418.33	£ -	£ 418.33
Uniform sale	£ 163.07	£ -	£ 163.07
Penny mile	£ 251.28	£ -	£ 251.28
Challenge Pelham (inc. matched funding)	£ 5,219.61	£ -	£ 5,219.61
Auction and Quiz night	£ 10,255.50	£ 1,439.95	£ 8,815.55
Silent Auction	£ 1,708.43		£ 1,708.43
Easyfundraising	£ 313.08	£ -	£ 313.08
Amazon	£ 321.06	£ -	£ 321.06
Pelham Peace and Unity T-Shirts	£ 474.00	£ 368.12	£ 105.88
Summer mufti day	£ 472.41	£ -	£ 472.41
Summer fair	£ 4,967.23	£ 1,183.81	£ 3,783.42
Summer raffle	£ 1,549.77	£ -	£ 1,549.77
Gift aid	£ 5,416.83	£ -	£ 5,416.83
School Fund	£ 10,410.61	£ -	£ 10,410.61
Total	**£ 56,936.90**	**£ 4,448.85**	**£ 52,488.05**
Amounts paid by PTA (not linked to specific events)			
Parentkind insurance		111	111
Compensation payment		53.26	53.26
Storage boxes		72	72
Leavers disco		300	300
			536.26
Amounts paid to school for purchases			
Coaches for school trips			£2,095.00

Books			£2,500.00
Guided reading books			£203.00
Year 6 books			£178.00
Residential trip shortfall			£3,120.00
Year 6 leavers books			£918.50
Little Wandle reading scheme			£7,200.54
Swifts rug			£258.89
Lunch trolley for hall			£852.95
School Hall			£17,521.17
Website photos			£759.68
School fund payments			£9,683.73
			£45,291
Cash b/f as at 1 September			£10,350
Total profit from fundraising			£52,488
Total other expenses and payments to school			-£45,828
Theoretical bank balance			£17,011
Actual cash c/f (bank balance) as at 31 August			£28,623
Difference			**£11,613**
Reconciling items			
Items from 21-22, received or paid Sep '22			
- Estate agents boards cash			£2,115
- Gift aid			£5,417
- School hall, photos and trolley payment to school			-£19,134
Other			
- Stripe payments mismatch			-£11
Total reconciling items			**-£11,613**
Total residual reconciling difference			**£0**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF PELHAM
Charity number 1063499

I report to the charity trustees on my examination of the accounts of the Friends of Pelham (the Trust) for the year ended 31 August 2022, set out on the pages attached.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

Independent Examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gillian Mortimer
ACA

29 June 2023

FRIENDS OF PELHAM

England & Wales - Charity number 1063499

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1st September 2020 To: 31st August 2021

Charity name: Friends of Pelham

Charity registration number: 1063499

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Friends of Pelham's objective is to advance the education of pupils in the School. To achieve this objective, the PTA may: ● Develop more extended relationships between the staff, parents and others associated with the School. ● Engage in activities which support the School and advance the education of the pupils attending it. ● Provide and assist in the provision of such facilities or items for education at the School (not provided by statutory funds) as the Trustees in consultation with the School's Senior Leadership Team shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities undertaken to enable the charity to fulfil its purpose were the raising of funds through circa 30 events across the year, such as fairs, quizzes, auctions and cake sales. Funds raised were spent, in consultation with the school, on learning experiences and resources for children.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Our Trustees (for this period) were aware that they have a duty to 'have regard' to the Charity commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	There was no formal grant making policy in place during this accounting period – this process is under review by the current trustees.
Policy on social investment including program related investment	Para 1.38	none
Contribution made by volunteers	Para 1.38	Friends of Pelham wishes to record thanks to all parents, teachers and the wider school community who contribute to our school charity, through charitable giving (donations) and through investment in time to organise events and manage our charity.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Over the year the key achievements of Friends of Pelham were to raise through events and donations £32,872.18 (after expenses) and to grant £42,784.42 to the school for the benefit of its children. These funds were spent on:

		● Scheme of Works/EYFS curriculum resources ● EYFS playground ● Library carousels ● Chromebooks ● Coaches for trips ● Year6 Leavers Books and events

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had a closing balance at the end of the reporting period of: £10,350.37.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity had no formal policy on reserves in this period.
Amount of reserves held	Para 1.22	The opening balance at the start of the reporting period was £20,803.87. As above, the balance at the end of the period was £10,350.37.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	The charity did not go into deficit in this period.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity	Para 1.25	Association

constituted? (e.g unincorporated association, CIO)		
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed either by Committee or by member vote at the AGM

Reference and Administrative details

Charity name	Friends of Pelham
Other name the charity uses	
Registered charity number	1063499
Charity's principal address	c/o Pelham Primary School Southey Road Wimbledon London SW19 1NU

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted (if not for whole year)	Name of person (or body) entitled to appoint trustee (if any)
Ben Smith	Chair (Parent)	Whole year	Committee/PTA Members
Carl Rautenbach	Deputy Chair (Governor)	Whole year	Committee / PTA Members
Sally Watson	Teacher (Trustee)	Whole year	Committee / PTA Members
Anna Yuen	School Business Manager (Trustee)	Whole year	Committee / PTA Members

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and	

how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)			
Full name(s)	BEN SMITH		
Position (eg Secretary, Chair, etc)	CHAIR		
Date	11th July 2022		

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name FRIENDS OF PELHAM
On accounts for the year ended	31 AUGUST 2021 — **Charity no (if any)** 1063499
Set out on pages	1 - 2 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below *)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:	Gillian Mortimer	**Date:**	6.6.22
Name:	GILLIAN MORTIMER		
Relevant professional qualification(s) or body	ACA		

FRIENDS OF PELHAM : CHARITY NUMBER 1063499

Summary

Cash b/f Sept 2020			20,803.87
	Income	Expenses	Profit
Year 4 Lockdown Quiz	150	0	150
Spooky Dress Up Day	292.06	0	292.06
Goulish Bake Off	201.68	52.95	£148.73
Half Term Scavenger Hunt	£1,731.34	100.48	£1,630.86
Board Sponsorship - Aut	£1,590.00	£2.05	£1,587.95
Pelham App	400	40	£360.00
KS1 & KS2 Virtual Disco	1207.56	241.25	£966.31
Cook Book	£2,359.36	£859.09	£1,500.27
HH Virtual Quiz	301.14	8.98	£292.16
Online Santa	£101.08	£4.78	£96.30
Doorstep Santa	573.12	154.62	£418.50
Virtual Wine Tasting	£716.40	£206.40	£510.00
Christmas Cards	£547.00	£0.00	£547.00
Christmas Trees	£150.00	£0.00	£150.00
Christmas Raffle	£1,740.50	£49.00	£1,691.50
Christmas Ornament Sale	£727.50	386.74	£340.76
Not a Christmas Fair	415	0	£415.00
Uniform Sale - Autumn	51	2.24	£48.76
Pledges	4,788	202.42	£4,585.78
Valentine's Disco	£713.56	£223.97	£489.59
Magic Show	£1,359.20	£687.27	£671.93
Positivity Pancakes	£109.84	£4.05	£105.79
Fun Family Quiz	570.3	14.77	£555.53
Penny Mile	£883.15	100	£783.15
Pelham Challenge	2491.11	0	£2,491.11
Crazy Hair Day	£557.04	£0.00	£557.04
Uniform Sale - Summer	£40.90	£0.00	£40.90
Board Sponsorship - Sum	£1,615.00	£2.80	£1,612.20
T-shirt competition	£1,012.35	£730.20	£282.15
Silent Auction	£2,029.51	99.08	£1,930.43
KS1 Garden Corp Sponsorship	5000	0	£5,000.00
KS1 Garden Parent Pledges	1140	20.96	£1,119.04
Matched Funding	977.32	0	£977.32
Easy Fundraising	192.18	0	£192.18
Amazon Smile	331.88	0	£331.88
Unallocated income		0	£0.00
Profit from events	37066.28	4194.1	£32,872.18

Purchases on behalf of Pelham Primary School	
RE Scheme of Work/EYFS Curriculum Resources	£2,000.00
2 Library Carousels	£500.00

Chrome Books		£4,690.00
EYFS Playground		£33,733.60
Reception Coach To Bocketts Farm		£595.00
Year 6 Yearbooks		£918.40
Year 6 Leavers Disco & Pizza		£347.42
Total School Purchases		**£42,784.42**

PTA Purchases/Expenses		
Parentkind renewal		£110.00
Yapsody Fees		182.8
Lottery License		£20.00
Mandy Macara Expneses Carried forward		£90.49
Books for EYFS Santa Visit		£50.00
Books for EYFS Santa Visit - Expect Amazing		£46.95
Easter Bunny Visits -EYFS		£41.02
Total PTA Purchases		**£541.26**

Total School & PTA Purchases		**£43,325.68**

Cash b/f		£20,803.87
Total profit from events		£32,872.18

Expected bank bal		£10,350.37
Actual Bank balance as at end August 2021		7494.36

Variance to reconcile		£2,856.01

Reconciling Items		
Money not received		1341.01
Money not received		1515
Total reconciling items		**2856.01**

Variance still reconcile		£0.00