



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: <ul style="list-style-type: none">• 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	<p>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.</p> <p>These funds were spent on:</p> <ul style="list-style-type: none">• 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	
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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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

A handwritten signature in black ink, appearing to read 'Clare Penzhorn', written over a horizontal line.

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
		£	£	£	£	£
		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	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			
<i>This section should be completed by all charities.</i>			
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*	<input checked="" type="checkbox"/>	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*	<input type="checkbox"/>	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			
<i>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:</i>			
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*	<input checked="" type="checkbox"/>		
No*	<input type="checkbox"/>	* -Tick as appropriate	
<i>Please disclose:</i>			
(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*	<input checked="" type="checkbox"/>		
No*	<input type="checkbox"/>	* -Tick as appropriate	

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*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate				
No*	<input type="checkbox"/>					
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	

Section C			Notes to the accounts		(cont)		
Note 2			Accounting policies				
<i>Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.</i>							
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					
Reconciliation 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							
Reconciliation 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							

Section C		Notes to the accounts		(cont)		
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.						
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.	Yes	No	N/a		
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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).	Yes	No	N/a		
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	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).	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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.	Yes	No	N/a		
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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'.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a		
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	Yes	No	N/a		
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.				
	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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debtors	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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes	No	N/a
Current asset investments	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
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The charity 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
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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							
		This year				Last year			
Analysis		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

Section C		Notes to the accounts		(cont)	
Note 19 Debtors and prepayments					
<i>Please complete this note if the charity has any debtors or prepayments.</i>					
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					
<i>Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.</i>					
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				-	-

(cont)

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

Please complete this note if the charity has deferred income.

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			-	-

Section C		Notes to the accounts		(cont)	
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 conditions related to its pledge should be given here.		N/A	N/A		

Section C		Notes to the accounts		(cont)	
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

Section C		Notes to the accounts		(cont)				
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.		<p>Credit risk arises from exposures to (i) government [repayment of gift aid]; and (ii) non-financial corporates.</p> <p>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.</p> <p>No liquidity or market risks arise.</p>		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
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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 balance sheet.

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

	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
Fund names			£	£	£	£	£	£
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

Section C	Notes to the accounts	(cont)
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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 balance sheet.

* Key: PE - permanent endowment funds; EE - expendable 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	20,803	37,066	- 47,519	-	-	10,350
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			20,803	37,066	- 47,519	-	-	10,350

Section C	Notes to the accounts	(cont)
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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
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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)	
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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		
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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.	
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For any related party, please provide details of any guarantees given or received.	
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Last year	
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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