



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From: 1<sup>st</sup> September 2023**

**To: 31<sup>st</sup> 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	<p>The objective of Friends of Pelham ("the Charity") is to advance the education of pupils in the School.</p> <p>To achieve this objective, the Charity may:</p> <ul style="list-style-type: none"><li>• Develop more extended relationships between the staff, parents and others associated with the School.</li><li>• Engage in activities which support the School and advance the education of the pupils attending it.</li><li>• 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.</li></ul>
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	<p>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.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>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.</p>

### 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	<p>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.</p> <p>These funds were spent on:</p> <ul style="list-style-type: none"><li>• New playground climbing equipment for whole-school pupil use;</li><li>• Curriculum-related resources;</li><li>• IT hardware for classroom use and curriculum-related software; and</li><li>• Support for school trips.</li></ul>

### 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.
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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)

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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)



Full name(s)

CLARE PENZHORN

Position  
(eg Secretary, Chair, etc)

CHAIR

Date

27.06.25
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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

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies  
Charitable activities  
Other trading activities  
Investments  
Separate material item of income  
Other

#### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds  
Charitable activities  
Separate material item of expense  
Other

#### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Notes

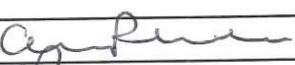

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	12,378	-	-	12,378	15,209
S02	-	-	-	-	-
S03	40,416	-	-	40,416	36,010
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	52,794	-	-	52,794	51,219
S08	10,756	-	-	10,756	6,560
S09	60,640	-	-	60,640	37,366
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	71,396	-	-	71,396	43,926
S13	- 18,602	-	-	- 18,602	7,294
S14	-	-	-	-	-
S15	- 18,602	-	-	- 18,602	7,294
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 18,602	-	-	- 18,602	7,294
S21	24,304	-	-	24,304	17,010
S22	5,702	-	-	5,702	24,304

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	5,702	-	-	5,702	24,304
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	5,702	-	-	5,702	24,304
<b>Total assets less current liabilities</b>		B13	5,702	-	-	5,702	24,304
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	5,702	-	-	5,702	24,304
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	5,702	-	-	5,702	24,304
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		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\*

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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\*

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No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(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.</i>	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\*

☒

No\*

\* -Tick as appropriate

**Please disclose:**

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	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>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	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

#### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
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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

## 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.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
<b>Offsetting</b>	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
<b>Grants and donations</b>	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).	Yes	No	N/a
<b>Legacies</b>	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
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
<b>Tax reclaims on donations and gifts</b>	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
<b>Contractual income and performance related grants</b>	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
<b>Donated goods</b>	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.	Yes	No	N/a
<b>Donated services and facilities</b>	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.	Yes	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
<b>Volunteer help</b>	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
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
<b>Income from membership subscriptions</b>	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.	Yes	No	N/a
<b>Settlement of insurance claims</b>	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
<b>Investment gains and losses</b>	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
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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
<b>Governance and support costs</b>	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.	Yes	No	N/a
<b>Grants with performance conditions</b>	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
<b>Grants payable without performance conditions</b>	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
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a



<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
<b>Provisions for liabilities</b>	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
<b>Basic financial instruments</b>	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
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	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
<b>Intangible fixed assets</b>	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
	They are valued at cost.	Yes	No	N/a
<b>Heritage assets</b>	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
	They are valued at cost.	Yes	No	N/a
<b>Investments</b>	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	Yes	No	N/a
<b>Stocks and work in progress</b>	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.	Yes	No	N/a
<b>Debtors</b>	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
<b>Current asset investments</b>	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.  They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a

## 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	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	-	-	-	-	-
	<b>Total</b>	<b>12,378</b>	<b>-</b>	<b>-</b>	<b>12,378</b>	<b>15,209</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>40,416</b>	<b>-</b>	<b>-</b>	<b>40,416</b>	<b>36,010</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income:		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>52,794</b>	<b>-</b>	<b>-</b>	<b>52,794</b>	<b>51,219</b>

## 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 £
<b>Expenditure on raising funds:</b>								
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
Fundraising agents	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>10,756</b>	<b>-</b>	<b>-</b>	<b>10,756</b>	<b>6,560</b>	<b>-</b>	<b>-</b>	<b>6,560</b>
<b>Expenditure on charitable activities:</b>								
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
<b>Total expenditure on charitable activities</b>	<b>60,640</b>	<b>-</b>	<b>-</b>	<b>60,640</b>	<b>37,366</b>	<b>-</b>	<b>-</b>	<b>37,366</b>
<b>Separate material item of expense</b>								
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>71,396</b>	<b>-</b>	<b>-</b>	<b>71,396</b>	<b>43,926</b>	<b>-</b>	<b>-</b>	<b>43,926</b>

**Note 19****Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-

*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)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-



## Section C

## Notes to the accounts

(cont)

## 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

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

This year £	Last year £
-	-
-	-
-	-
-	-

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

**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.

This year	Last year
<i>No debtors or creditors at year end</i>	<i>No debtors or creditors at year end</i>

**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.

<i>N/A</i>	<i>N/A</i>
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**Section C****Notes to the accounts****(cont)****Note 24****Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
5,702	24,304
-	-
5,702	24,304

## Note 25

## Fair value of assets and liabilities

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.

This year	Last year
<p>No credit risk as there are no debtors included in the year end figures</p> <p>No liquidity or market risks arise.</p>	<p>No credit risk as there are no debtors included in the year end figures</p> <p>No liquidity or market risks arise.</p>

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 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 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 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	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 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):	-	-
	-	-
<b>TOTAL</b>	-	-

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
<b>Total</b>	<b>52,794.25</b>	<b>10,616.92</b>	<b>42,177.33</b>

## 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
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## 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
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Summer and winter fair float	-	
Error correction	-	3,300
Erroneous amount received from school	-	2,960
		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  
ACA

23 June 2025