



Independent Examiner's Report on the Accounts

Report to the trustees/members of

Friends Of Streatham Common

On accounts for the year ended

31st March 2024

Set out on pages

1-2

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act
- have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 30th January 2025

Name:

Dr Kevin Riley

Relevant professional qualification(s) or body (if any):

n/a

Address:

12 Braxted Park
London
SW16 3DW

Disclosure Section

Only complete if the examiner needs to highlight particular problems

Give here brief details of issues that the examiner wishes to disclose.

As in previous years, a final copy of the Trustees' Annual Report was not available at this time. The Accounts reviewed are those as seen by the Trustees and as presented to the Annual General Meeting.

The reasonableness of any significant estimates or judgments that have been made in preparing the Accounts has been assessed and accepted.

The Treasurer has provided all necessary documentation in electronic and physical form, supported by face-to-face discussion. I believe that sufficient information has been provided to be able to come to a reasonable view of the accounts. In my view the accounts are consistent with the available documentation and so appear to offer a reasonable view of the financial position of the Friends of Streatham Common.

Analysis of the funding position suggests that the charity is financially robust and resilient. Comparison of the 3-year averages for Total Income (£30,117), Total Expenditure (£25,885) and current Total Cash Funds (£79,386) shows that operations are currently robustly self-supporting. In addition, in a worst-case scenario with all funding to be drawn from reserves, the Charity could be self-supporting for a further 3 years.

It appears that the pattern of environmental improvements under commission is evolving away from a small number of large-scale projects and towards a larger number of smaller projects. This is likely to require that the form of the controls required to ensure that project work remains consistent with the Charities' Aims and Objectives is continuously adapted. It is therefore recommended that the Trustees regularly review project risk control and transfer as a standard agenda item, on an annual basis.

Summary Recommendations:

1. Regularly review, on an annual basis, project risk control and transfer as a standard agenda item.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2023 To 31 March 2024

Charity name: Friends of Streatham Common (FoSC)

Charity registration number: 1166961

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	FoSC exists to: 1. promote the conservation, protection and improvement of the environment, including Streatham Common, the Rookery and the Streatham Memorial Garden; 2. advance the education of the public in the areas of the charity's operation; 3. promote the provision of safe facilities, including children's play areas, nature reserves, community events and gardening spaces, in the interests of social welfare.
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>In 2023-24 FoSC's activities supported the purposes above.</p> <p>FoSC continued to work with Streatham Common Co-operative (SCCoop) to raise funds which have been/will be spent on improvements to the Rookery Garden e.g. purchase of plants.</p> <p>Fund raising included business sponsorship.</p> <p>FoSC also worked with Lambeth Council on the wider Common, discussing requirements for maintenance and other enhancements.</p> <p>The centre-piece of FoSC's efforts was Kite Day held in May. This free event was attended by several thousand people, including a number of expert kite fliers. In addition there were children's play facilities, food & drink vendors and many community group stalls. Although a lack of wind inhibited kite flying, it was an enjoyable day.</p> <p>Other events organised by FoSC included an Easter Egg Hunt, open-air Shakespeare and a fun Dog Show.</p>

		<p>FoSC also ran a number of natural history walks around the Common. Some were on its own account and some jointly with Lambeth Council.</p> <p>Conservation volunteering took place, including work with SCCoop on horticulture in the Rookery. Conservation measures were also undertaken in the woods e.g. improving paths and efforts to reduce erosion.</p> <p>FoSC continued to provide a regular newsletter, <i>Common Knowledge</i>, to its members.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.	Para 1.18	The Trustees have had regard to the public benefit in the activities above. Promoting improvements to the Common and Rookery is likely to enhance the public's enjoyment of those spaces. The Trustees see public benefit as central to FoSC's purpose.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
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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>FoSC has been able to support new planting in the Rookery Garden and environmental improvements, especially in the Streatham Common woods.</p> <p>It has also engaged Lambeth Council to effect various repairs to the Common which benefited all users and helped protect its Environment. It continues to engage the Council on concerns such as the future of the old car park, old road and placement of large bins. A particular recent concern has been to repair damage to the Common caused by a visiting circus's heavy vehicles on wet ground in the Spring.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Friends of Streatham Common is in a healthy financial position. It can cover its normal running expenses from regular income such as membership fees, which are adjusted from time to time. Fundraising is used to pay for improvements to the Common / Rookery or to support public events.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Unrestricted Reserves are held principally to support improvements on the Common and to cover basic running expenses. Restricted Reserves arise from donations for a specific purpose or project. Current restricted reserves largely relate to spending on projects with Streatham Common Co-operative SCCoop* in pursuit of shared purposes. These include planting, maintenance and restoration in the Rookery Garden.</p>

		*SCCoop, full name Streatham Common Community Operations Limited, is an Industrial and Provident Society for the Benefit of the Community which has an agreement with Lambeth Council to undertake the management of, and gardening in, the Rookery.
Amount of reserves held	Para 1.22	Total funds held at the year-end were £79,385.97.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	In 2023-24, fundraising was spread across a number of activities e.g. appeals for specific purposes and Christmas Fair.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Association Constitution
How is the charity constituted? (e.g. unincorporated association, CIC)	Para 1.25	Charity Incorporated Organisation
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	Trustees are elected by members of the Friends of Streatham Common at its Annual General Meeting. The Trustees may co-opt to fill vacancies, but such appointments must be confirmed at the subsequent AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures		
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adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustees delegate day-to-day responsibility for FoSC to an executive committee. Most of the trustees are active members of the Committee.
Relationship with any related parties	Para 1.51	As noted above, FoSC works closely with Streatham Common Co-operative (SCCoop) in pursuit of shared objectives. SCCoop, as manager of the Rookery Garden, undertakes work on behalf of the Friends e.g. planting and maintenance. FoSC makes frequent grants to SCCoop in support of the latter's work in the Rookery and indeed the majority of FoSC's spending is through SCCoop.
Other		

Reference and Administrative details

Charity name	Friends of Streatham Common
Other name the charity uses	FoSC or the Friends
Registered charity number	1166961
Charity's principal address	48 Strathbrook Road, Streatham, London, SW16 3AY

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)
1	Nicholas Cattermole	Treasurer until AGM		AGM
2	Anne Hamilton		Until 28 June 2023	AGM
3	Caroline Anne Hewitt	Chair from AGM		AGM
4	David Jonathan Malley	Secretary		AGM
5	Peter Newmark			AGM
6	Richard Payne	Treasurer from AGM	From 28 June 2023	AGM
7	Michael Robinson			AGM
8	Tracey Jean Williamson	Chair until AGM		AGM
9				
10	The AGM was held on 28 June 2023.			
11				
12				
13				
14				

15				
16				
17				
18				
19				
20				

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

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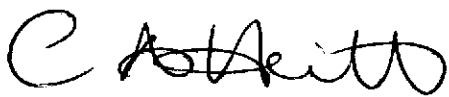

Other optional information


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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)	Caroline Anne Hewitt	David Jonathan Malley
Position (eg Secretary, Chair, etc)	Chair	Secretary

Date 



CHARITY COMMISSION
FOR ENGLAND AND WALES

Friends of Streatham Common

1166961

Receipts and payments accounts

CC16a

For the period
from

01-Apr-23

To

31-Mar-24

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Membership	3,166			3,166	2,744
Events	5,767			5,767	730
Donations	360	26,119		26,479	27,081
Bank Interest	517			517	91
Rounding					
Sub total (Gross income for AR)	9,811	26,119	-	35,930	30,646
A2 Asset and investment sales, (see table).					
Sub total					
Total receipts	9,811	26,119	-	35,930	30,646
A3 Payments					
Environmental Improvements		10,000		10,000	44,194
Event Expenses	4,648			4,648	550
Common Knowledge	1,057			1,057	880
Insurance	-			-	442
Administration Expenses	75			75	729
PayPal/WorldPay Charges	637			637	525
Donations				-	-
Rounding					-
					-
Sub total	6,417	10,000	-	16,417	47,320
A4 Asset and investment purchases, (see table)					
Sub total					
Total payments	6,417	10,000	-	16,417	47,320
Net of receipts/(payments)	3,394	16,119	-	19,513	- 16,674
A5 Transfers between funds					
A6 Cash funds last year end	32,904	26,969		59,873	76,547
Cash funds this year end	36,298	43,088		79,386	59,873

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Bank Current Account	5,759	20,068	-
	Lloyds Bank Deposit Account		23,020	
	Lloyds Bank Bond	25,008		
	PayPal	5,259		-
	Cash in Hand	272		-
	Total cash funds	36,298	43,088	-

(agree balances with receipts and payments account(s))

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	
			-	

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

Signature

Print Name

Date of approval

Caroline Hewitt
David Malley

Caroline Hewitt

David Malley

27/1/2025
27/1/25
27/01/2025