

FRIENDS OF CLAPHAM COMMON

England & Wales · Charity number 1199785

Details

Other names FCC

Status Registered

Legal form CIO

Registered 2022-07-26

Register [View on the Charity Commission register](#)

Contact

Address 20 Malwood Road
London
SW12 8EN

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Website <https://claphamcommon.net/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1. TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT OF CLAPHAM COMMON INCLUDING TO PROMOTE BIODIVERSITY ON CLAPHAM COMMON.2. FOR THE BENEFIT OF THE INHABITANTS OF SOUTH WEST LONDON ("THE AREA OF BENEFIT") TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES AND ACTIVITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF THE AREA OF BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PRESERVATION, PROMOTION, SUPPORT, ASSISTANCE AND IMPROVEMENT OF CLAPHAM COMMON.

Activities: 1. Promote conservation, protection, improvement and biodiversity of the physical and natural environment of Clapham Common; and 2. To provide or assist in the provision of facilities and activities for the benefit of the inhabitants of south west London in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- Lambeth
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£217,871	£180,119	-	-
2024-03-31	£73,586	£111,203	-	-
2023-03-31	£67,413	£43,317	-	-

Trustees

Name	Role	Appointed
Shirley Kermer	Chair	2023-01-01
Edward Matthew Allnutt		2023-01-01
Emma Victoria de Cassan		2023-01-01
Gareth Andrew James		2023-01-01
Harriet Hall		2023-01-01
Margherita de Dominicis		2023-01-01
Michiel Kermer		2023-01-01
Samantha Jane Walker		2023-01-01

FRIENDS OF CLAPHAM COMMON

England & Wales - Charity number 1199785

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2025

for
Friends of Clapham Common
(a Charitable Incorporated Organisation)

Charity number 1199785

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees of the charity present their report and unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Friends of Clapham Common

Charity registration number: 1199785

Registered office and operational address: 20 Malwood Road
London
SW12 8EN

Trustees during the period 1 April 2024 to date of this report

Shirley Kermer	Trustee and Chair of the Board of Trustees (appointed)
Edward Allnutt	Trustee (appointed)
Michiel Kermer	Trustee and Treasurer (elected)
Margherita de Dominicis	Trustee and Board Secretary (appointed)
Gareth James	Trustee (appointed)
Emma de Cassan	Trustee (elected)
Harriet Hall	Trustee (elected)
Samantha Walker	Trustee (elected)

Bankers HSBC
240 Lavender Hill
Clapham Junction
London
SW11 1LH

Independent Examiner Tilesh Patel BA FCA
THE SME CLINIC
7 Stratford Place
London W1C 1AY

OBJECTIVES AND ACTIVITIES

The Friends of Clapham Common was founded in 1996 as an Association but has since developed in size and scope and was registered as an (unincorporated) charity with the Charity Commission on 20 April 2020. Following a decision by the trustees to incorporate, the charity was registered with the Charity Commission as a Charitable Incorporated Organisation ("CIO") on 26 July 2022 (charity number 1199785) and became operational as such with effect from 1 January 2023. The trustees took the opportunity to review and expand the objects of the charity which are now as follows.

1. To promote the conservation, protection and improvement of the physical and natural environment of Clapham Common including to promote biodiversity on Clapham Common.
2. For the benefit of the inhabitants of south west London ("the area of benefit") to provide or assist in the provision of facilities and activities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

The charity has undertaken a number of activities to improve the condition of Clapham Common, including tree planting and the creation of scrub islands and wildflower meadows, and has organised campaigns and events that benefit the community within the area of benefit.

In the exercise of their duties and powers, the committee has had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS and PERFORMANCE

2024-25 has been a year in which the Friends carried out numerous activities within the scope of our objects, including planting and biodiversity initiatives, educational outreach and community engagement and in which we embarked, for the first time, on a truly ambitious project with the creation of a wetland habitat on Clapham Common. The latter has demonstrated our ability to secure funding for, and to manage, a large-scale project whilst maintaining our regular activities and ending the financial year in a sound position to continue our work in the future.

Planting and Biodiversity programmes

The Wetlands project, which started construction in Autumn 2024 and was completed in May 2025, has created around 1000 m² of wetland habitat with open water and reed beds, specifically for amphibians and those invertebrates which spend the larval stage of their life cycles underwater.

The area was professionally excavated, lined with fleece and a durable rubber liner by Joel Ashton, a wildlife expert in wetland creation. There are three underground hibernacula for hibernating amphibians, dragonfly perches set around the edge of the water and stands of vertical timber for insects and stag beetles.

There is a boardwalk across the wetland with disability access permitting 360° panoramic views of the interior and a purpose-built viewing platform with detachable guard rails that allows school children to dip for tadpoles and observe wildlife throughout the seasons.

The banks have been planted with species of flora that provide foliage food for certain species of butterflies and moths. Sightings of amphibians and dragonflies on the common are rare but the new wetland will have no fish and will provide a sustainable and safe habitat for frogs, toads, newts, dragonflies, and damselflies. The entire area has been fenced off to protect the habitat from both canine and human intrusion.

We have lost 90% of our wetlands over the last 300 years with a dramatic loss of wetland species. This new wetland is a priority habitat for the Greater London Authority, (GLA) and it will give vital support to a wide range of priority species like frogs and toads as well as certain species of butterfly and moths that are in steep decline.

ACHIEVEMENTS and PERFORMANCE (continued)

The secondary purpose of the new wetland is to provide an educational resource for children and school visits. There are currently no places on the common where children can safely dip for tadpoles and observe aquatic life. We have had many letters of support from local schools some of which have deprivation rates between 40% to 56% in the classroom. Many of these children may have only seen images of frogs and dragonflies in books or on a screen so having this local resource within walking distance will prove a major asset for schools.

This was a broad partnership initiative and a complex project that has been at least two years in the planning. It has been an incredible challenge to bring everything into alignment to satisfy planning permissions as well as the demands of the National Lottery Fund and the Mayor of London Rewilding London Fund 2024, who attached conditions to their grants for this project.

Funding partners for the Project were:

The Friends of Clapham Common

National Lottery Heritage Fund

Mayor of London 'Rewilding London Fund 2024'

Consanguinity Earth Fund

Clapham Common Management and Advisory Committee (CCMAC)

Private Donors

Partnerships in delivering the project were:

Friends of Clapham Common

Wild Clapham

Consano Earth Fund

Butterfly Conservation

The Froglife Trust

Lambeth Borough Council

We want to pay a special tribute to the indefatigable efforts of trustee, Gareth James, who has masterminded and led on this project, taking it through design, planning and funding as well as coordinating with all parties in the process. An outstanding achievement!

We are immensely proud to have delivered on this important project for nature, and we hope that this habitat will become one of the ecological highlights on Clapham Common that everyone will want to visit.

During the year we volunteered to organise the restoration of the damaged rose arbour on Clapham Common Westside. The targeted funds were raised in this financial year and work on the restoration was undertaken in Spring 2025. This has been well received by the local community.

Tree Planting

This year we restricted our tree planting regime to memorial trees only in view of Lambeth's plans to plant 55 trees, and with a view to consolidating what we have already planted in the past two years (including 30 for Thomas's Schools) to make our watering commitments more manageable. We planted six Silver Birch, one Oak, one Wild Cherry, a Double Flowering Cherry and a Bimundorum Oak. We also replaced a couple of trees that had failed out of the 30 we planted last year for Thomas's School.

We continue to help bereaved families organise memorial trees; memorial benches are restricted currently.

Islands of Scrub

We have continued to plant islands of Hawthorn, Guelder Rose, Dogwood, Spindle and Gorse to provide nectar, pollen and essential plants for bee and butterfly species, as well as creating much needed habitat for invertebrates, moths, butterflies, insects and fledglings in the area in between the Windmill and Eagle Pond which compliments and enriches the area adjacent to the new Wetland.

ACHIEVEMENTS and PERFORMANCE (continued)

Hedge Planting

We are continuing to plant up new hedging, this year along the railings of the Little Children's Playground on Battersea Rise side, and the Children Only area by the Bandstand using a variety of mixed plants to maximise their eventual appeal to wildlife. We have also consolidated previous planting, filling in gaps where whips had failed. More mature whips have also been planted where useful, to block desire lines and cut-throughs being regularly used by pedestrians and illegally used by cyclists.

Signs of increased biodiversity. The exciting news is that we are seeing a significant increase in the variety and number of species of insects, butterflies, moths, bees and birds and this is directly attributable to the increase in habitat we have created across the common; more frogs and toads, Speckled Wood butterflies, Holly Blues, the Common Blue, Six Spot Burnet moths and Peacock butterflies in addition to more regular visitors. The Brimstone butterfly has been sighted, which only lays its eggs on Alder Buckthorn and perhaps the most exciting development is the sighting of Brown Hairstreak butterfly eggs; this butterfly only lays its eggs on young stems of Blackthorn with an Ash tree in proximity. It would be absolutely amazing if they established a permanent colony on the common as their numbers have plummeted over recent decades. It is fascinating to connect species to plants such as the Spindle Ermine moth that has been seen on several of the Spindle plants. We have many varieties of bees apart from the most common honey and bumble bees; we have the Chocolate Mining bee, the Hairy-Footed Flower bee and the Common Carder bee. Stonechats, a rare visitor to the common, have been identified and people have reported hearing Reed Warblers. Clapham Common is alive with nature's newcomers and an increase in numbers of many different species as well as the introduction of new plant varieties and we should all be proud and excited to witness these changes.

Educational Outreach and Community Engagement

The Friends continue to support Duke of Edinburgh award students throughout the year with volunteering opportunities ranging from mulching, hedge-planting, weeding, watering and litter picking as well as helping us to coordinate family fun events such as our Easter Treasure Trail and our Summer Party which is one of our biggest fundraisers, all of which allow students to engage face to face with the public at large.

We have organised Earth Day activities with local primary schools, inviting pupils on to the common, to look and identify wildlife and sometimes children even help out with mulching, watering and litter picking.

Community Engagement

We continue to organise Community Litter Picks on the common on the first Saturday of every month. We have teamed up with Best of Clapham who, in turn, secured the support of Lockdown Bakehouse, Clapham, who generously provide their delicious pastries to all volunteers on the day. We are immensely grateful to both organisations for their support and thereby helping to both attract a growing number of people to our litter picks and making them more enjoyable events.

Our family fun events have become fixtures in the calendar although we had to cancel our Pumpkin Patch event in 2024 due to a lack of pumpkins, but the Easter Treasure Trail and the Fun Dog Show were hugely popular. Our thanks to trustee, Emma de Cassan, for masterminding our events and all our social media, both absolutely key to heightening the Friends' profile within the community.

We continue to work with other local charities including Devas and Omnibus Theatre, and we held our Christmas Carol Singing on the Bandstand on 8th December for the benefit of Royal Trinity Hospice. Despite blustery weather conditions on the tail of storm Darragh so many people turned up, undeterred, for what turned out to be a heart-warming community event with the crowd in full voice conducted by the wonderful Derek Carden. The event raised £4,000 due to generous sponsorship from Killik & Co, Family Wealth Management and Aspire Estate Agents and donations from the audience. Our thanks go to all our sponsors and supporters, to GHA Group for providing lighting and sound and to Best of Clapham, our media partner.

ACHIEVEMENTS and PERFORMANCE (continued)

Finally, in July 2024, the Friends launched a new initiative to purchase duck and goose food in bulk and bag it up with the help of our Duke of Edinburgh volunteers. This has proven highly successful with over 2,000 packets sold in the year to July 2025. They can be purchased for just £1 in 5 outlets on the common: Pear Tree Cafe, Mud Club, Honest Toms, Tony's Teas and the kiosk in the children's playground.

The Friends enjoy tremendous support from the local community as is evidenced by the donation of so many prizes to our Summer Party Lucky Leaf Raffle by local businesses. We are hugely grateful to Richard and Suzanna Roxburgh for hosting the party in their stunning garden which makes it so special; always one of the highlights of the year and one of our main fundraisers. We would like to thank Hayman's Gin for their unstinting support for several years now and to all our wonderful sponsors and volunteers who helped out on this particular occasion. Indeed, we have a debt of gratitude to all our helpers and volunteers who regularly turn out to help with all our events, and work with us on the common planting hedges, mulching, and watering which has been particularly onerous during months of drought. Our members and volunteers are the core strength of the Friends and with increased involvement and a growing membership we have created an active and caring community.

It remains for me, as Chair, to thank our energetic and dedicated trustees; it is their energy, commitment and expertise that converts our ideas and plans into the many concrete achievements highlighted in this report.

FINANCIAL REVIEW

The year's financial results were dominated by the project to create a wetland and reedbeds habitat on Clapham Common. This was launched in 2023, but fundraising started in earnest in the current financial year, and construction commenced in Autumn 2024. Funds received towards the project totalled £167.4k and construction costs invoiced as at 31 March 2025 amounted to £153.7k. This leaves unspent funds of £13.7k and these have been retained in a designated Wetland reserve to fund the completion of the project which was realised in May 2025. This financial year also saw the launch of an appeal to raise funds to restore the rose arbour on Clapham Common Westside. Funds raised of £11.7k have been transferred to a separate, designated, Rose Arbour reserve and used to fund the works which were completed in April 2025.

Core activities comprise fundraising through membership subscriptions, donations and community events to enable the planting up and maintenance of Clapham Common. At year end, there were 606 subscribers, representing 865 members, when accounting for family subscriptions, and generating £8.5k in subscription income. Fewer events were held in 2025, but the two events held generated a healthy surplus of £14.9k. Resources have been devoted to planting more trees and shrubs and maintaining those planted in prior years, as well as the wildflower meadows and scrub islands. Overheads were in line with prior year. Charitable donations increased from prior year with trustees resolving to donate £5,000 to the Omnibus Routes Programme (wholly funded by net proceeds raised by the Easter Treasure Trail event).

The combined result of all these activities is a surplus of £37.7k of which £13.7k and £11.7k represents unspent funds for the wetland project and rose arbour restoration project respectively. This leaves a surplus of £12.3k generated from core activities. Trustees resolved to donate the proceeds of £4.2k from the Summer Party to the wetland project and retained £8.1k to be added to general reserves brought forward of £0.5k. The resulting general reserves of £8.6k carried forward at the end of the financial year, being in addition to the designated reserves set aside for the outstanding works on the wetland habitat and rose arbour restoration, place the charity in a strong position to continue its activities.

FINANCIAL REVIEW (continued)

Sources of income

Friends of Clapham Common receives support from membership subscriptions and from donations and sponsorship from both individuals and organisations. During the financial year, the charity received grants from the National Lottery Heritage Fund and the Major of London Rewild London Fund 2024 towards the creation of a wetland habitat on Clapham Common, Other sources of income are ticket and raffle sales and proceeds from consumables that are sold during community or fundraising events.

Reserves Policy

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation.

The trustees set aside unspent funds for specific projects in separate, designated, reserves to ensure that these projects can be completed without impacting the charity's ability to carry out its other activities. In considering the charity's ability to carry out its activities, the trustees recognise that the charity is dependent on voluntary funds from members through subscription income and from donations, sponsorship and grants received from both individuals and organisations. Membership income is the most reliable source of funding but is received in tranches throughout the year as memberships are activated or renewed. The trustees wish to ensure that investments in planting and biodiversity projects are sustained by maintenance programmes and that overhead costs incurred in collecting membership funds and in promoting the charity's activities are not wholly dependent on subscription income or voluntary donations being received. The trustees evaluated the likely exposure in this scenario to amount to £2,000 and resolved to maintain general reserves at this level. This policy is regularly reviewed by the board.

Investment Policy

The charity operates current accounts with HSBC bank through which the day-to-day operations are transacted. To date surplus funds in the current account are not sufficient to generate material interest income and the trustees are of the opinion that they have not warranted investment, given the near-term cash flow requirements. This policy is regularly reviewed by the board.

STRUCTURE, GOVERNANCE and MANAGEMENT

The charity was registered as a CIO by the Charity Commission on 26 July 2022 (number 1199785) and, having completed all legal and procedural formalities, the charity commenced operating as a CIO on 1st January 2023. The register of merged charities has been updated by the Charity Commission.

The charity's objects as set out in the new CIO constitution have been expanded to include the promotion, conservation, protection and improvement of the physical and natural environment of Clapham Common including to promote biodiversity on Clapham Common. In addition: for the benefit of the inhabitants of south west London ("the area of benefit") to provide or assist in the provision of facilities and activities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

The charity is operated and managed by up to 12 trustees, of which 8 were in post at the time the charity was registered as a CIO. Trustees are entitled to appoint up to 4 trustees with the remainder requiring election by members. Trustees can be re-elected regardless of whether they were initially appointed or elected. In addition, the trustees were supported for much of the financial year by members, Concetta

STRUCTURE, GOVERNANCE and MANAGEMENT (continued)

Marzocchetti, and Susan Hayday in working as part of a fundraising committee and acting as Membership Secretary respectively.

Concetta and Susan have stepped down due to other commitments and have not been replaced. The trustees wish to place on record their thanks to Concetta and Susan for their contributions to the success of the Friends. All members and trustees give their time voluntarily and receive no benefits from the charity.

The trustees will meet as often as required. In the year ended 31 March 2025, the board held 5 meetings. The AGM was held on 12 February 2025 at which the results and activities relating to the past year were presented to the members. The trustees also sought approval from the members for the charity's activities for the next year. No trustees were up for re-election.

The 8 committee members in post as at 26 July 2022, the date on which the charity was registered as a CIO, were nominated to be trustees of the CIO with different lengths of service to ensure there was continuity whenever reappointment or re-election was required. The board can comprise up to 12 trustees with a maximum of 4 appointed by the trustees, and all others elected by the members.

As at 1 April 2024 the following people served as trustees:

- | | |
|---------------------------|---|
| • Shirley Kermer | Trustee and Chair (appointed) |
| • Michiel Kermer | Trustee and Treasurer (elected) |
| • Margherita de Dominicis | Trustee and Board Secretary (appointed) |
| • Ed Allnutt | Trustee (appointed) |
| • Gareth James | Trustee (appointed) |
| • Emma de Cassan | Trustee (elected) |
| • Samantha Walker | Trustee (elected) |
| • Harriet Hall | Trustee (elected) |

The 4 elected Trustees were elected for a term of 3 years from 8 November 2023 by the members at the AGM at that date.

During the period from 1 April 2024 to the date of this report, the following appointments were made:

- Shirley Kermer was reappointed as Trustee and Chair for a term of 3 years from 26 July 2024
- Margot de Dominicis was reappointed as Trustee for a term of 3 years from 26 July 2024

This report has been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their report and accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

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

Signed on behalf of the Board of Trustees



Shirley Kermer
Chair

Date: 13th January 2026

INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of FRIENDS of CLAPHAM COMMON (charity no. 1199785)

I report to the trustees on my examination of the accounts of the above Charity for the year ended 31 March 2025.

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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



Tish Patel
Fellow of the Institute of Chartered Accountants in England and Wales

THE SME CLINIC
7 Stratford Place
London W1C 1AY

Date: 13th January 2026

Statement of Financial Activities for the year ended 31 March 2025				
		2025		2024
	Notes	Unrestricted Funds	Total Funds	Total Funds
Gross Income in the reporting period		£217,871	£217,871	£76,862
Total Expenditure in the reporting period		£180,119	£180,119	£111,203
Tax Payable	4	-	-	-
Net Income / (loss) for the reporting period		£37,752	£37,752	£(34,341)
Reconciliation of Funds:	10			
Total Funds brought forward		<u>£34,862</u>	<u>£34,862</u>	<u>£69,203</u>
Transfer to Wild Clapham		£(2,877)	£(2,877)	-
Total Funds carried forward		<u>£69,737</u>	<u>£69,737</u>	<u>£34,862</u>
Comprising:				
Rose Arbour		£13,726	£13,726	£ -
Wild Clapham Fund		-	-	£2,877
Wetland Fund		£47,408	£47,408	£(6,668)
General Reserve		£8,603	£8,603	£38,653

Detailed analysis of income and expenditure is provided in pages 12 and 13 of these accounts.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
Funds Raised		
Donations General	£ 7,425	£ 5,678
Donations Rose Arbour	£ 11,726	-
Donations Wetland Fund	£ 70,495	-
Donations Legal Fund	-	£ 20,100
Donations Memorial Trees	£ 2,215	£ 1,970
Membership Subscriptions	£ 8,530	£ 7,920
Gift Aid	-	-
Grants received	£ 96,914	-
Total Funds Raised	£ 197,305	£ 35,668
Income from Events		
Tickets sold	£ 12,395	£ 26,579
Bar take	£ 934	£ 1,076
Event sponsorship	£ 6,050	£ 4,250
Other Income	£ 1,187	£ 9,289
	£ 20,566	£ 41,194
Event Costs		
Artists fees & staff costs	£ (1,480)	£ (2,000)
Materials	£ (1,619)	£ (3,062)
Consumables	£ (1,897)	£ (9,530)
Equipment hire	£ (508)	£ (2,049)
Other	£ (114)	£ (197)
	£ (5,618)	£ (16,838)
Income /(Loss) from Events	£ 14,947	£24,356
Cost of Activities		
Equipment and materials	£ (2,070)	£ (493)
Biodiversity projects	£ (153,675)	£ (8,893)
Planting materials and labour	£ (7,859)	£ (9,335)
Legal Fund costs	-	£ (71,277)
Rose Arbour costs	-	-
Cost of Activities	£ (163,604)	£ (89,998)
Overheads		
IT & software costs	£ (1,027)	£ (1,014)
Insurance	£ (325)	£ (310)
PR costs and materials	£ (139)	-
Audit & Accountancy	£ (300)	£ (800)
Admin incl. bank charges	£ (1,045)	£ (860)
Governance	£ (558)	£ (988)
Total Overheads	£ (3,394)	£ (3,972)
Misc. Expenditure		
Facilities Capex	£ (160)	-
Debt write off	£ (1,316)	-
Charitable donations	£ (5,660)	£ (350)
Sundry expenses	£ (366)	£ (45)
Total Misc. Expenditure	£ (7,502)	£ (395)
Surplus / (deficit) for the year	£ 37,752	£ (34,341)

Notes to the Income & Expenditure Account

Friends of Clapham Common - Annual Report 2025

1. General donations, contributions to memorial trees and membership subscriptions are used to fund planting programmes and overhead costs of operating the charity. These funds were more or less sufficient to support the planting programme and overheads without dipping into reserves.
2. Fundraising through community events boosts financial resources to support our core activities and/or support local charities, as designated by the trustees. 2024 was a very successful year for fundraising through community events but 2025 saw a reduction in activity, primarily due to the decision to cancel our regular Pumpkin Patch event as a result of a shortage of pumpkins. The Easter Treasure Trail and the Summer Party fundraiser for members and supporters accounted for event income of £20,566 and a surplus of £14,947, some £10k less than realised in 2024.
3. Wild Clapham was a new initiative launched in 2021 with an unspent reserve of £2,877 as at the beginning of the financial year. Friends of Clapham Common acted as an intermediary to collect funds and manage expenditure on behalf of Wild Clapham until such time as it became registered as a charity. This was completed in October 2023 and, in line with prior commitments, this reserve was transferred over to Wild Clapham in 2024.
4. Construction to create a wetland with reedbeds on Clapham Common commenced in Autumn 2024 following planning approval and receipt of sufficient funding to commence works. Funding comprised donations received from organisations and individuals and grants. These have been itemised as donations and grants respectively in the P&L, totalling £167,409, and all expenditure incurred of £153,675 has been recorded as biodiversity projects. The net unused funding of £13,734 was retained in designated Wetland reserves. To these reserves were added the net proceeds from the annual Summer Party fundraiser of £4,217 and a further transfer of unrestricted reserves of £36,125, so that reserves carried forward to fund the completion of Wetland project amounted to £47,408 as at 31 March 2025.
5. During the year an appeal was launched to repair the collapsed rose arbour on Clapham Common Westside. Funds of £11,726 were raised and a further £2,000 donated by the Friends from unrestricted reserves. The total funds raised of £13,726 were carried forward in a designated reserve to be utilised to carry out the works after 31 March 2025.
6. Overheads are costs incurred in operating the charity. These costs were in line with prior year. Charitable donations increased from £350 in 2024 to £5,660 in 2025. This was primarily due to a donation of £5,000 to the Omnibus Routes programme, being part of the net proceeds from the Easter Treasure Trail event. Other recipients of donations were Action Bequia and Trinity Hospice.

The charity does not employ staff. All activities are carried out by volunteers, contractors or people on a freelance basis.

BALANCE SHEET AS AT 31 MARCH 2025

Balance Sheet							
Notes	Assets		Notes	Liabilities			
	31/03/2025	31/3/2024		31/03/2025	31/3/2024		
	Current Assets			Current Liabilities			
	HSBC	£ 61,418	£ 35,861	6	Creditors	£ 6,428	£ 6,056
	PayPal	£ 769	£ 422				
	Petty Cash	£ 124	£ 30		Advance Income	-	-
	Total Cash	£ 62,311	£ 36,313				
5	Debtors	£ 13,854	£ 4,605				
	Prepayments	-	-				
	Total Debtors	£ 13,854	£ 4,605				
	Total Current Assets	£ 76,165	£ 40,918		Total current liabilities	£ 6,428	£ 6,056
				7	Designated Reserves		
					Wetland Project	£ 47,408	£ (6,668)
					Rose Arbour	£ 13,726	-
					Wild Clapham	-	£ 2,877
						£ 61,134	£ (3,791)
				7	Unrestricted Funds		
					Reserves b/fwd	£ 38,653	£ 35,513
					Gain/Loss current year	£ 37,752	£ (34,341)
					Transfer to Designated Reserves	£ (67,802)	£ 37,481
					Reserves c/fwd	£ 8,603	£ 38,653
					Total Unrestricted Funds	£ 69,737	£ 34,862
	Total Assets	£ 76,165	£ 40,918		Total Liabilities	£ 76,165	£ 40,918

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS102)).



Shirley Kermer
Chair

Date: 13th January 2026

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

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS102)).

(b) Fund Accounting

- Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

- All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.
- Voluntary income is received by way of grants, donations, gifts and sponsorship and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Grants received but which are conditional upon the delivery of specified performance requirements are accounted for as the charity meets those performance requirements. The amount of the grant that is received but unearned is treated as deferred income.
- Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.
- Expenditure has been classified under headings that aggregate all costs related to the category.
- Governance includes those costs incurred in connection with administering the charity in compliance with constitutional and statutory requirements.

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

Accounting policies (continued)

- (e) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences, where relevant, are taken into account in arriving at the operating result.

2. Going Concern

The committee acknowledges that the charity relies on donations, grants and sponsorship to support its continuing ability to fund events in pursuit of its aims and objectives. A reserves policy has been established to ensure that investments made in planting and improvements can be maintained without relying on immediate receipt of subscription income or donations. The committee are satisfied that reserves are adequate to sustain the charity's current programme of projects and activities.

3. Trustees Remuneration and Related Party Transactions

No trustees received any remuneration during the year (2024: Nil) or were reimbursed for any costs incurred in pursuit of their duties (2024: Nil).

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2024: Nil).

The charity does not employ any staff. All activities are carried out by volunteers, contractors or individuals contracted on a freelance basis.

4. Taxation

The charity is exempt from tax on its charitable activities. The Charitable Incorporated Organisation has been recognised by HMRC for Gift Aid purposes. Effective the financial year 2024 Gift Aid is recognised on a receipts basis.

5. Debtors

Debtors represent amounts receivable as at year end

	2025	2024
Gift Aid receivable from HMRC	£. 828	£2,539
Memorial bench contributions due	-	£1,816
Donations for Rose Arbour appeal	£13,026	-
Memorial tree donations due	<u>£ -</u>	<u>£ 250</u>
	<u>£13,854</u>	<u>£4,605</u>

The Trustees resolved to write off the balance due on the memorial bench. The donations for the Rose Arbour appeal of £13,026 were raised through an independent platform (GoFundMe) and had not been transferred to the Friends as at year end.

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

6. Current Liabilities

Creditors represent costs incurred and charitable donations committed to, but not settled, prior to 31 March 2025.

	2025	2024
Artists fees (Easter Egg Hunt)	£ -	£ 600
Planting and labour costs	£ -	£ 4,356
Financial advisory work - 2024	£ 500	£. 500
Independent examination fees – 2022	£ -	£. 300
Independent examination fees – 2023	£. 300	£. 300
Independent examination fees – 2024	£. 300.	-
Independent examination fees – 2025.	£. 300	-
Sundry expenses due	£. 28	-
Charitable donation to Omnibus Routes	<u>£ 5,000</u>	-----
	<u>£ 6,428</u>	<u>£ 6,056</u>

The charitable donation to Omnibus Routes Programme was held pending receipt of recipient's bank details and paid shortly after the financial year end.

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

7. Unrestricted Funds

The charity generated a surplus of £37.7k of which £13.7k related to unspent funds for the wetland project and £11.7k for the rose arbour project. The Summer Party proceeds of £4.2k were donated to the wetland project. Trustees also resolved to donate £36.1k from general reserves to the wetland project and £2.0k to the rose arbour project. The net result is general reserves of £8.6k carried forward at the end of the financial year in addition to designated reserves for each of the wetland and rose arbour projects. The Legal Fund and Wild Clapham Funds were closed.

	2025	2024
General Reserves brought forward	£ 38,653	£ 32,030
Transfer to Legal Fund	-	£(12,454)
Transfer to Wetland from reserves	£(36,125)	-
Transfer to Rose Arbour Fund	<u>£(2,000)</u>	<u>-</u>
Retained Reserves	<u>£ 528</u>	<u>£ 19,576</u>
Surplus / (deficit) for the year	£ 37,752	£(34,341)
Costs incurred on behalf of Wild Clapham	-	470
Net costs for Legal Fund	-	£ 51,177 **
Donation of Summer Party proceeds - Wetland / Legal	£ (4,217)	£(4,897) **
Unspent funds / net costs - Wetland	£(13,734)	£ 6,668
Unspent funds transferred to Rose Arbour Fund	<u>£(11,726)</u>	<u>-</u>
Retained to add to general reserves	<u>£ 8,075</u>	<u>£19,077</u>
General Reserves carried forward	<u>£ 8,603</u>	<u>£ 38,653</u>
Legal Fund brought forward	£ -	£ 33,826
Surplus (deficit) for the year	£ -	£(46,280)**
Final transfer from general reserves	<u>£ -</u>	<u>£ 12,454</u>
Legal Fund carried forward	<u>£ NIL</u>	<u>£ NIL</u>
Wild Clapham Fund brought forward	£ 2,877	£ 3,347
Surplus / (deficit) for the year	£ -	£ (470)
Paid over to Wild Clapham	<u>£(2,877)</u>	<u>-</u>
Wild Clapham Fund carried forward	<u>£ NIL</u>	<u>£ 2,877</u>
Wetland Fund brought forward	£ (6,668)	£ (6,668)
Unspent funds for the year	£ 13,734.	-
Donation of Summer Party proceeds	£ 4,217.	-
Transfer from general reserves	<u>£ 36,125</u>	<u>-</u>
Wetland Fund carried forward	<u>£ 47,408</u>	<u>£(6,668)</u>
Rose Arbour Fund		
Unspent funds for the year	£11,726 -	
Transfer from general reserves	<u>£ 2,000</u>	-
Rose Arbour Fund carried forward	<u>£13,726</u>	NIL
Total Unrestricted Reserves	<u>£69,737</u>	<u>£ 34,862</u>

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

7. Unrestricted Funds (continued)

Although the Legal Fund, Wild Clapham Fund and Wetland Fund represent separate reserves set aside for designated purposes, the terms and conditions of donations to those funds have made it clear that any funds no longer required to fulfil those purposes will be treated as general donations to fund other activities in support of the objects of the charity. These reserves are therefore treated as designated funds and not restricted funds and are part of the total unrestricted reserves of the charity. General reserves meet the trustees' Reserves Policy.

FRIENDS OF CLAPHAM COMMON

England & Wales - Charity number 1199785

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2024

for
Friends of Clapham Common
(a Charitable Incorporated Organisation)

Charity number 1199785

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees of the charity present their report and unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Friends of Clapham Common

Charity registration number: 1199785

Registered office and operational address: 20 Malwood Road
London
SW12 8EN

Trustees during the period 1 April 2023 to date of this report

Shirley Kermer	Trustee and Chair of the Board of Trustees (appointed)
Edward Allnutt	Trustee (appointed)
Michiel Kermer	Trustee and Treasurer (re-elected 8 November 2023)
Margherita de Dominicis	Trustee and Board Secretary (appointed)
Gareth James	Trustee (appointed)
Emma de Cassan	Trustee (re-elected 8 November 2023)
Harriet Hall	Trustee (re-elected 8 November 2023)
Samantha Walker	Trustee (re-elected 8 November 2023)

Bankers HSBC
240 Lavender Hill
Clapham Junction
London
SW11 1LH

Independent Examiner Tilesh Patel BA FCA
THE SME CLINIC
7 Stratford Place
London W1C 1AY

OBJECTIVES AND ACTIVITIES

The Friends of Clapham Common was founded in 1996 as an Association but has since developed in size and scope and was registered as an (unincorporated) charity with the Charity Commission on 20 April 2020. Following a decision by the trustees to incorporate, the charity was registered with the Charity Commission as a Charitable Incorporated Organisation ("CIO") on 26 July 2022 (charity number 1199785) and became operational as such with effect from 1 January 2023. The trustees took the opportunity to review and expand the objects of the charity which are now as follows.

1. To promote the conservation, protection and improvement of the physical and natural environment of Clapham Common including to promote biodiversity on Clapham Common.
2. For the benefit of the inhabitants of south west London ("the area of benefit") to provide or assist in the provision of facilities and activities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

The charity has undertaken a number of activities to improve the condition of Clapham Common, including tree planting and the creation of scrub islands and wildflower meadows, and has organised campaigns and events that benefit the community within the area of benefit.

In the exercise of their duties and powers, the committee has had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

2023-24 has again been a year of much activity within the scope of our objects. With support from the community, ranging from residents, members and volunteers through to donors and sponsors, the charity has continued in strength and commitment, giving us encouragement to pursue the work we are doing to protect and enhance the ecology of Clapham Common for the benefit of the whole community.

Planting and biodiversity programmes

The planting initiatives that were started back in 2021–22 were nurtured and consolidated. All plants and trees were watered and given a rich layer of mulch to improve their resilience to a changing climate. The scrublands were extended with additional islands of Hawthorne, Blackthorn, Guelder Rose, Dogwood, Spindle and Gorse, which were planted to provide nectar, pollen and essential vegetation for bee and butterfly species, as well as creating much-needed habitat for invertebrates, moths, butterflies, insects, and fledglings.

The wildflower meadows, created in March 2022, have been a huge success, attracting a wide variety of insects, bees, butterflies, dragonflies, and moths. Butterfly Conservation continue to monitor and advise on cutting regimes and the need to add diverse flower species. The Friends have supported Lambeth BC in their work to create new wildflower meadows on Westside and Battersea Rise with their associated scrub islands and the planting of a yew hedge by the children's wet play area.

Tree Planting

This year we were approached by Thomas's Schools to mark their 30th anniversary by executing their fully funded proposal to plant 30 trees on the Common. The trees were purchased with funds from Thomas's and planted in groups of 3 across the Common with a variety of species including English Oak, winter flowering and Wild Cherry, Tulip Tree, Crab Apple, Turkish Hazel, Norway Maple, Indian Horse Chestnut and Black Poplar.

Memorial Trees

The Friends arranged for 4 memorial trees for residents, comprising two *Quercus Bimundorum*, one Elm and one Indian Horse Chestnut.

ACHIEVEMENTS AND PERFORMANCE

Hedges

Ably assisted by volunteers and Duke of Edinburgh students, the Friends planted an extensive mixed hedge along the railings in the children only area by the bandstand, stretching from Mount Pond. Whips were also planted in the area along the railings opposite the pedestrian crossing of the South Circular by the entrance to Windmill Drive.

Wetland

In November 2024, our flagship project to restore the wetland behind Eagle Pond received full funding and planning permission and will be constructed during the winter months for completion by 31 March 2025. The design was overseen by Gareth James and Wild Clapham and will include a boardwalk over the water and a stilted viewing platform to enable children and adults alike to watch tadpoles and aquatic life close up, as part of our aspiration to educate and help children reconnect with nature, but with the fragile ecosystem fenced off for protection. After a long gestation period we are excited to finally see this project being realised and particular thanks go our trustee, Gareth James for his expertise and dedication in stewarding this project and in securing grants from the Mayor of London Fund and the National Lottery Heritage Fund. The trustees also wish to thank Lambeth BC, CCMAC, Froglife, Wild Clapham and our generous sponsors, some of whom wish to remain anonymous but include Consano Earth and Sophie and David Till.

Educational outreach and community engagement.

The Friends have supported a number of Duke of Edinburgh award students throughout the year with volunteering opportunities ranging from mulching, hedge-planting, weeding and watering to litter-picking as well as helping us to coordinate family fun events, such as our Easter Egg Hunt, Pumpkin Patch, and our Summer Party, allowing students to gain experience in how to engage with the public at large.

Educational outreach has included walks and talks with children from local primary schools. Some of the children also got actively involved in spreading mulch and watering trees.

Community Engagement

We have successfully organised litter picks on the common on a monthly basis. These have been well attended by members of the local community, as well as by our members.

The Friends have actively organised events, namely an Easter Egg Hunt in March and a Pumpkin Patch in October specifically for families with young children. Both events are fundraisers, have been highly successful and have become fixtures in the Friends' calendar. Particular thanks go to our trustee, Emma de Cassan, for her energy and enthusiasm in organising and fundraising for these events.

The Friends also help bereaved families to organise a memorial tree or bench.

This year we expanded our charity work. In December 2023, we held our Christmas carol singing event on the bandstand. This is an increasingly popular event with local people and raised over £3,000 for a local charity, Royal Trinity Hospice. We collaborated with Omnibus Theatre to organise a fun dog show and to stage a Christmas Grotto, providing an opportunity for disadvantaged children to visit Father Christmas. Finally, the Friends have organised collections for West Norwood & Brixton Food Bank and Little Village, a charity supporting families with babies and young children.

Large-Scale Events on Clapham Common

Lambeth Council applied to the Secretary of State for the Environment on 9 December 2022 under Article 12 of the Ministry of Housing and Local Government Provisional Order Confirmation (Greater London Parks and Open Spaces) Act 1967 for consent to construct temporary works on Clapham Common in order to stage the August 2024 Bank Holiday Festival Republic music events. Despite the application being lodged over the Christmas holiday period when many of our members are away, with plenty of social media advertising and our volunteers doing leaflet drops through letter boxes, we managed to secure over 500 objections, which was enough to call for a public inquiry.

ACHIEVEMENTS AND PERFORMANCE

Large-Scale events on Clapham Common (continued)

The Inquiry was held over ten days of a three-week period in June 2023. The site visit was conducted in August 2023. The Friends were represented by Douglas Edwards KC and his junior, Mark O'Brien O'Reilly.

Lambeth Council officers and their expert witnesses were subjected to a degree of scrutiny that Lambeth Council has rarely experienced. It came to light that 75% of the money raised from events in parks goes into the Council's general budget for propping up statutory services (which are already funded by the Government) while the remaining 25% goes back into the parks budget (which as a non-statutory service has no central government funding). So, we are in a situation where facilities that are not funded are being commercially exploited to raise funds for services that are funded.

At a follow up Scrutiny and Overview Committee held on 27 September 2023, the Council Officer in charge of events stated that last year, money from events raised £800,000 for the Council's general fund and £185,000 was ringfenced for spending on parks through the Parks Investment Levy. Given the huge sums of public money spent on defending the Council's application to hold these events as well as the disturbance to local people and our flora and fauna of the Common, we have to ask: Is it really worth it? On 5 October 2023, the Planning Inspector, who presided over the Public Inquiry on behalf of the Secretary of State for the Environment, decided to grant consent for the temporary works to allow the event to go ahead. Although the decision was disappointing the Inspector did agree with us on all but two of the points that we made on the area of the Open Space (thus reducing the area available for Festival Republic to stage the events) and agreed with us that there is insufficient evidence to show that the events are beneficial to local businesses.

Following the decision, the Friends took legal advice and issued a Pre-Action Letter to DEFRA to request a judicial review of some aspects of the Inspector's decision. However, we were not required to follow through as Festival Republic notified Lambeth BC that they would not be holding the large-scale music events planned for Bank holiday weekend in August 2024. This decision does not preclude a resumption of such events in 2025 or beyond but we shall remain vigilant to protect our valuable green space.

Support for our projects and activities

The Friends have enjoyed tremendous support from the local community, our members, volunteers, donors and sponsors and the trustees wish to express their gratitude. Only with this support are we able to make a difference. The community rallied to support our objections to the commercial exploitation of the common, we have some 500 subscribers, representing over 750 members, and our volunteers worked tirelessly to plant, to water, to litter pick and help organise our family fun events. Members and supporters contributed generously to our fundraising campaigns. We would also like to thank Aspire for sponsoring our Easter Egg Hunt and Pumpkin Patch events as well as the Christmas Carol event in support of Trinity Hospice and Richard and Suzanna Roxburgh who hosted our Summer Party in July 2023 in their beautiful garden and to Hayman's Gin who sponsored the event. The summer party is our main fundraising event and was jointly held with the Clapham Society to support our legal fund. The party was well attended and we raised £4.9k which was contributed to our Legal Fund.

The charity ends the financial year with adequate reserves to continue our projects and activities and based on the results and support to date and our plans for the future, we are looking forward to another successful year.

FINANCIAL REVIEW

The year's financial results were dominated by the campaign to prevent large scale events taking place on Clapham Common. In the financial year 2024 we received further donations towards our Legal Fund, set up in 2021, and incurred all the legal costs to prepare for and participate in the public inquiry that took place in June 2023. All donations and costs were accounted for in a designated Legal Fund. The final result was that costs exceeded donations by £12.5k and this shortfall was made good by a transfer from the general reserve to close the Legal Fund. This year the Friends commenced work on the design of a wetland and reedbeds on Clapham Common and incurred design and consultancy costs of £8.7k. A fundraising campaign was initiated and the first donation of £2k was received. A separate Wetland Fund has been established to record all donations and grants received and costs incurred on the project.

Core activities comprise fundraising through membership subscriptions, donations and community events to enable the planting up and maintenance of Clapham Common. Membership at year end comprised 541 subscribers, representing 771 members when family subscriptions are taken into account, and generating subscription income of £7.9k. Events were notably successful in 2024, generating a surplus of £24.4k and primarily accounts for a financially successful result in our core activities. Resources have been devoted to planting more trees and shrubs and maintaining those planted in prior years, as well as the wildflower meadows and scrub islands. Overheads declined year on year due to one off expenditure incurred in 2023 for PR (new logo design) and Governance (transition to Charitable Incorporated Organisation). The net result of all these activities was a surplus of £19.1k.

The combined result of all these activities is a loss of £34.3k, of which £46.3k was incurred by the actions covered by the Legal Fund and £6.7k for the wetland project. Core activities of organising community events and funding for planting up and maintaining the Common generated a surplus of £19.1k. Wild Clapham incurred costs of £470. At the beginning of the financial year, the charity had general reserves brought forward of £32k, to which the surplus from core activities of £19.1k has been added and the deficit arising on the Legal Fund of £12.5k made good by a transfer from the general reserves. The Legal Fund is closed, the Wild Clapham reserve will be transferred to the Wild Clapham charity in 2025 but the Wetland Fund will be carried forward to account for further income raised and costs incurred in 2025. General reserves of £38.6k are available to carry forward for funding activities in the future.

The trustees are satisfied that these funds place the charity in a strong position to continue its activities, which cover both ecology, community and protection of Clapham Common from commercial exploitation.

Sources of income

Friends of Clapham Common receives support from membership subscriptions and from donations and sponsorship from both individuals and organisations. Other sources of income are ticket and raffle sales and proceeds from consumables that are sold during community or fundraising events.

In 2021 the trustees launched the Wild Clapham initiative to champion biodiversity projects and a campaign to challenge large scale music events being planned for Clapham Common. In 2024 the Wetland project was initiated. Donations to each of these initiatives are distinguished from funds raised for other activities and are credited to specific, designated, funds. The detailed breakdown of funds raised is set out in the statement of financial activities on page 12.

FINANCIAL REVIEW (continued)

Reserves Policy

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation.

The trustees recognise that the charity is dependent on voluntary funds from members through subscription income and from donations, sponsorship and grants received from both individuals and organisations. Membership income is the most reliable source of funding but is received in tranches throughout the year as memberships are activated or renewed. The trustees wish to ensure that investments in planting and biodiversity projects are sustained by maintenance programmes and that overhead costs incurred in collecting membership funds and in promoting the charity's activities are not wholly dependent on subscription income or voluntary donations being received. The trustees evaluated the likely exposure in this scenario to amount to £2,000 and resolved to maintain general reserves at this level. This policy is regularly reviewed by the board.

Investment Policy

The charity operates current accounts with HSBC bank through which the day to day operations are transacted. To date surplus funds in the current account are not sufficient to generate material interest income and the trustees are of the opinion that they have not warranted investment, given the near-term cash flow requirements. This policy is regularly reviewed by the board.

STRUCTURE, GOVERNANCE and MANAGEMENT

The charity was registered as a CIO by the Charity Commission on 26 July 2022 (number 1199785) and, having completed all legal and procedural formalities, the charity commenced operating as a CIO on 1st January 2023. The register of merged charities has been updated by the Charity Commission.

The charity's objects as set out in the new CIO constitution have been expanded to include the promotion, conservation, protection and improvement of the physical and natural environment of Clapham Common including to promote biodiversity on Clapham Common. In addition: for the benefit of the inhabitants of south west London ("the area of benefit") to provide or assist in the provision of facilities and activities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

The charity is operated and managed by up to 12 trustees, of which 8 were in post at the time the charity was registered as a CIO. Trustees are entitled to appoint up to 4 trustees with the remainder requiring election by members. Trustees can be re-elected regardless of whether they were initially appointed or elected. In addition, the trustees have appointed one member, Concetta Marzocchetti, to work as part of a fundraising committee and Susan Hayday as Membership Secretary. All members and trustees give their time voluntarily and receive no benefits from the charity.

The trustees will meet as often as required. In the year ended 31 March 2024, the board held 8 meetings. The first AGM for the newly incorporated CIO was held on 8 November 2023 at which the results and activities relating to the past year were presented to the members. The trustees also sought approval from the members for the charity's activities for the next year and for the members to elect eligible trustees.

The 8 committee members in post as at 26 July 2022, the date on which the charity was registered as a CIO, were nominated to be trustees of the CIO with different lengths of service to ensure there was continuity whenever reappointment or re-election was required. The board can comprise up to 12 trustees with a maximum of 4 appointed by the trustees, and all others elected by the members.

STRUCTURE, GOVERNANCE and MANAGEMENT

As at 1 April 2023 the following people served as trustees:

- | | |
|---------------------------|---|
| • Shirley Kermer | Trustee and Chair (appointed) |
| • Michiel Kermer | Trustee and Treasurer (elected) |
| • Margherita de Dominicis | Trustee and Board Secretary (appointed) |
| • Ed Allnutt | Trustee (appointed) |
| • Gareth James | Trustee (appointed) |
| • Emma de Cassan | Trustee (elected) |
| • Samantha Walker | Trustee (elected) |
| • Harriet Hall | Trustee (elected) |

During the period from 1 April 2023 to the date of this report, the following appointments were made:

- 8th November 2023: Emma de Cassan, Samantha Walker, Harriet Hall and Michiel Kermer were re-elected as trustees by the members for a term of 3 years
- 9th January 2024: Ed Allnutt was reappointed by the board as trustee for a term of 3 years from 26th July 2023
- 5th November 2024: Shirley Kermer was reappointed by the board as trustee and Chair for a term of 3 years from 26th July 2024 and Margherita de Dominicis was reappointed by the board as trustee for a term of 3 years from 26th July 2024.

This report has been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their report and accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

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

Signed on behalf of the Board of Trustees



Shirley Kermer
Chair

Date: 15th January 2025

INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of FRIENDS of CLAPHAM COMMON (charity no. 1199785)

I report to the trustees on my examination of the accounts of the above Charity for the year ended 31 March 2024.

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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



Tilesh Patel
Fellow of the Institute of Chartered Accountants in England and Wales

THE SME CLINIC
7 Stratford Place
London W1C 1AY

Date: 15th January 2025

Statement of Financial Activities for the year ended 31 March 2024				
		2024		2023
	Notes	Unrestricted Funds	Total Funds	Total Funds
Gross Income in the reporting period		£76,862	£76,862	£67,413
Total Expenditure in the reporting period		£111,203	£111,203	£43,317
Tax Payable	4	-	-	-
Net Income / (loss) for the reporting period		£ (34,341)	£ (34,341)	£24,096
Reconciliation of Funds:	10			
Total Funds brought forward		<u>£69,203</u>	<u>£69,203</u>	<u>£45,107</u>
Total Funds carried forward		<u>£34,862</u>	<u>£34,862</u>	<u>£69,203</u>
Comprising:				
Legal Fund		£ -	£ -	£33,826
Wild Clapham Fund		£2,877	£2,877	£3,347
Wetland Fund		£(6,668)	£(6,668)	-
General Reserve		£38,653	£38,653	£32,030

Detailed analysis of income and expenditure is provided in pages 12 and 13 of these accounts.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
Funds Raised		
Donations General	£3,678	£5,304
Donations Wetland / Wild Clapham	£2,000	£1,044
Donations Legal Fund	£20,100	£19,545
Donations Memorial Trees	£1,970	£2,280
Membership subscriptions	£7,920	£8,900
Grants received	£0	£0
Total Funds Raised	£35,668	£37,073
Income from Events		
Tickets sold	£26,579	£23,404
Bar take	£1,076	£777
Event sponsorship	£4,250	£4,600
Other Income	£9,289	£1,560
	£41,194	£30,341
Event Costs		
Artists fees & staff costs	-£2,000	-£1,677
Materials	-£3,061	-£7,859
Consumables	-£9,530	-£2,161
Equipment hire	-£2,049	-£712
Other	-£197	£0
	-£16,838	-£12,409
Income /(Loss) from Events	£24,356	£17,932
Cost of Activities		
Equipment and materials	-£493	-£547
Biodiversity projects	-£8,893	-£3,412
Planting materials and labour	-£9,335	-£11,640
Legal Fund costs	-£71,277	-£6,493
Cost of Activities	-£89,998	-£22,092
Overheads		
IT & software costs	-£1,013	-£1,860
Insurance	-£310	-£286
PR costs and materials	£0	-£2,412
Audit & Accountancy	-£800	-£300
Admin incl. bank charges	-£860	-£901
Governance	-£988	-£3,012
Total Overheads	-£3,972	-£8,771
Misc. Expenditure		
Facilities Capex	£0	£0
Grants made	£0	£0
Charitable donations	-£350	£0
Sundry expenses	-£45	-£45
Total Misc. Expenditure	-£395	-£45
Surplus / (deficit) for the year	-£34,341	£24,097

Notes to the Income & Expenditure Account

1. General donations, contributions to memorial trees and membership subscriptions are used to fund planting programmes and overhead costs of operating the charity. These funds were more or less sufficient to support the planting programme and overheads without dipping into reserves.
2. Wild Clapham was a new initiative launched in 2021 with an unspent reserve of £3,347 as at the beginning of the financial year. The intention is to transfer any remaining reserves to Wild Clapham once it has been established as an independent charity and the reserve was reduced to £2,877 by further expenses incurred in 2024 to develop its logo.
3. A campaign to fight large-scale events on Clapham Common was initiated in 2021 and this resulted in an unspent Legal Fund of £33,826 as at the beginning of the financial year. An additional amount of £20,100 was donated in the current financial year and £71,277 was expended on legal fees in conducting this campaign and participating in the public inquiry. Net income raised by the Summer Party of £4,897 was allocated to the Legal Fund. The net result is a deficit of £12,454 which was made good by a transfer from the general reserve which closed the Fund.
4. An initiative to create a wetland with reedbeds on Clapham Common was pursued in earnest this year and costs of £8,668 were incurred on design and consultancy work. These costs are accounted for as biodiversity projects. The first donation of £2,000 towards this project was received and the net deficit of £6,668 was retained in a dedicated reserve for the Wetland project.
5. Event income increased significantly this year, reflecting a concerted effort to increase attendance at 2 flagship community events, the Easter Egg Hunt and the Pumpkin Patch, as well as the annual Summer Party for members and supporters.
6. Overheads are costs incurred which relate to operating the charity. Admin and bank charges were flat year-on-year. Audit & Accountancy costs increased by £500 in 2024 due to financial advice sought in connection with incorporation of the charity and tax implications. In 2023 PR costs reflected the costs incurred in creating a new logo for the charity and £1,437 for the Wild Clapham logo and Governance costs represented legal and consultancy fees incurred in transitioning the charity from an Unincorporated Charitable Association to a Charitable Incorporated Organisation. These PR and Governance costs were one off and accounts for the reduction in overhead and miscellaneous costs in 2024.

The charity does not employ staff. All activities are carried out by volunteers, contractors or people on a freelance basis.

BALANCE SHEET AS AT 31 MARCH 2024

Balance Sheet							
Notes	Assets			Notes	Liabilities		
		31/03/2024	31/3/2023			31/03/2024	31/3/2023
	Current Assets				Current Liabilities		
	HSBC	£35,861	£64,341	6	Creditors	£6,056	£600
	PayPal	£422	£52				
	Petty Cash	£30	£55		Advance Income	£0	£0
	Total Cash	£36,313	£64,448				
5	Debtors	£4,605	£5,355				
	Prepayments	£0	£0				
	Total Debtors	£4,605	£5,355				
	Total Current Assets	£40,918	£69,803		Total current liabilities	£6,056	£600
				7	Designated Reserves		
					Wetland Project	-£6,668	£0
					Legal Fund	£0	£33,826
					Wild Clapham	£2,877	£3,347
						-£3,791	£37,173
				7	Unrestricted Funds		
					Reserves b/fwd	£35,513	£20,664
					Gain/Loss current year	-£34,341	£24,096
					Transfer to Designated Reserves	£37,481	-£12,730
					Reserves c/fwd	£38,653	£32,030
					Total Unrestricted Funds	£34,862	£69,203
	Total Assets	£40,918	£69,803		Total Liabilities	£40,918	£69,803

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS102)).



Shirley Kermer

Chair

Date: 15th January 2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS102)).

(b) Fund Accounting

- Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

- All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.
- Voluntary income is received by way of grants, donations, gifts and sponsorship and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Grants received but which are conditional upon the delivery of specified performance requirements are accounted for as the charity meets those performance requirements. The amount of the grant that is received but unearned is treated as deferred income.
- Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.
- Expenditure has been classified under headings that aggregate all costs related to the category.
- Governance includes those costs incurred in connection with administering the charity in compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Accounting policies (continued)

(e) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences, where relevant, are taken into account in arriving at the operating result.

2. Going Concern

The committee acknowledges that the charity relies on donations, grants and sponsorship to support its continuing ability to fund events in pursuit of its aims and objectives. A reserves policy has been established to ensure that investments made in planting and improvements can be maintained without relying on immediate receipt of subscription income or donations. The committee are satisfied that reserves are adequate to sustain the charity's current programme of projects and activities.

3. Trustees Remuneration and Related Party Transactions

No trustees received any remuneration during the year (2023: Nil) or were reimbursed for any costs incurred in pursuit of their duties (2023: Nil).

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2023: Nil).

The charity does not employ any staff. All activities are carried out by volunteers, contractors or individuals contracted on a freelance basis.

4. Taxation

The charity is exempt from tax on its charitable activities. The Charitable Incorporated Organisation has been recognised by HMRC for Gift Aid purposes. Effective the financial year 2024 Gift Aid is recognised on a receipts basis.

5. Debtors

Debtors represent amounts receivable as at year end

	2024	2023
Gift Aid receivable from HMRC	£2,539	£2,539
Memorial bench contributions due	£1,816	£1,816
Sponsorship income due	£ -	£1,000
Memorial tree donations due	<u>£ 250</u>	<u>£ -</u>
	<u>£4,605</u>	<u>£5,355</u>

The trustees have agreed that the amount due for the memorial bench can be settled by periodic instalments. An amount of £500 was received in May 2024.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Current Liabilities

Creditors represent costs incurred but not settled prior to 31 March 2024.

	2024	2023
Artists fees (Easter Egg Hunt)	£ 600	-
Planting and labour costs	£ 4,356	-
Financial advisory work - 2024	£ 500	£. -
Independent examination fees – 2022	£ 300	£. 300
Independent examination fees – 2023	<u>£. 300</u>	<u>£. 300</u>
	<u>£ 6,056</u>	<u>£ 600</u>

7. Unrestricted Funds

The charity incurred a deficit of £34,341 for the year of which £46,280 was attributable to the campaign to fight large scale events on Clapham Common and £6,668 to the Wetland project start up. Wild Clapham incurred more costs than new funds raised in the year and this resulted in a deficit of £470. After accounting for the results attributed to the Legal Fund, Wild Clapham and the Wetland project there was a surplus of £19,077, generated from donations towards, less costs incurred, of planting up and maintaining Clapham Common. This surplus was added to the general reserves. As at year end, general reserves of £38,653 and total reserves of £34,862 are carried forward to fund future activities.

	2024	2023
General Reserves brought forward	£ 32,030	£20,665
Transfer to Legal Fund	£(12,454)	£ -
Surplus for the year	<u>£ 19,077</u>	<u>£11,365</u>
General Reserves carried forward	<u>£ 38,653</u>	<u>£32,030</u>
Legal Fund brought forward	£ 33,826	£17,291
Surplus (deficit) for the year	£(46,280)	£16,535
Transfer from general reserves	<u>£ 12,454</u>	<u>£ -</u>
Legal Fund carried forward	<u>£ 0</u>	<u>£33,826</u>
Wild Clapham Fund brought forward	£ 3,347	£ 7,152
Surplus / (deficit) for the year	£ (470)	£(3,805)
Transfer from general reserves	<u>£ -</u>	<u>-</u>
Wild Clapham Fund carried forward	<u>£ 2,877</u>	<u>£ 3,347</u>
Wetland Fund brought forward	-	-
Deficit for the year	<u>£(6,668)</u>	-
Wetland Fund carried forward	<u>£(6,668)</u>	-
Total Unrestricted Reserves	<u>£34,862</u>	<u>£ 69,203</u>

The reserves policy requires that £2,000 should be maintained within general reserves to fund ongoing maintenance and overhead costs without relying on receipt of membership income or donations.

Although the Legal Fund, Wild Clapham Fund and Wetland Fund represent separate reserves set aside for designated purposes, the terms and conditions of donations to those funds have made it clear that any funds no longer required to fulfil those purposes will be treated as general donations to fund other activities in support of the objects of the charity. These reserves are therefore treated as designated funds and not restricted funds and are part of the total unrestricted reserves of the charity.

FRIENDS OF CLAPHAM COMMON

England & Wales - Charity number 1199785

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2023

for
Friends of Clapham Common
(a Charitable Incorporated Organisation)

Charity number 1199785

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees of the charity present their report and unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Friends of Clapham Common

Charity registration number: 1199785

Registered office and operational address: 20 Malwood Road
London
SW12 8EN

Trustees during the period 1 April 2022 to date of this report

Shirley Kermer	Trustee and Chair of the Board of Trustees (appointed)
Edward Allnutt	Trustee (appointed)
Martin Read	Trustee and Treasurer (resigned 10 May 2022)
Michiel Kermer	Trustee and Treasurer (appointed 18 May 2022: re-elected 8 November 2023)
Robert Robinson	Trustee (resigned 5 July 2022)
Margherita de Dominicis	Trustee and Board Secretary (appointed)
Gareth James	Trustee (appointed)
Emma de Cassan	Trustee (re-elected 8 November 2023)
Harriet Hall	Trustee (re-elected 8 November 2023)
Samantha Walker	Trustee (re-elected 8 November 2023)

Bankers HSBC
240 Lavender Hill
Clapham Junction
London
SW11 1LH

Independent Examiner Tilesh Patel BA FCA
THE SME CLINIC
7 Stratford Place
London W1C 1AY

OBJECTIVES AND ACTIVITIES

The association was founded in 1996 but has since developed in size and scope and was registered as an (unincorporated) charity with the Charity Commission on 20 April 2020. It was set up for the benefit of the inhabitants of South West London ("the area of benefit") to provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit, in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

In 2021, the trustees resolved that the objects of the charity should be expanded and that they should seek to incorporate. The charity was registered with the Charity Commission as a Charitable Incorporated Organisation ("CIO") on 26 July 2022 (charity number 1199785) and became operational as such with effect from 1 January 2023. The objects were expanded to include promoting the conservation, protection and improvement of the physical and natural environment of Clapham Common including the promotion of biodiversity on Clapham Common.

The charity has undertaken a number of activities to improve the condition of Clapham Common, including tree planting and the creation of scrub islands and wildflower meadows, and has organised campaigns and events that benefit the community within the area of benefit.

In the exercise of their duties and powers, the committee has had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

2022 - 2023 has again been a year of heightened activity within the scope of our objects. With support from the community, ranging from residents, members and volunteers through to donors and sponsors, the charity has continued in strength and commitment, giving us encouragement to pursue the work we are doing to protect and enhance the ecology of Clapham Common for the benefit of the whole community.

Planting and biodiversity programmes

The planting initiatives that were started in 2021–22 were nurtured and consolidated. All plants and trees were watered and given a rich layer of mulch to improve their resilience to a changing climate. The scrublands were extended with additional islands of Hawthorne, Blackthorn, Guelder Rose, Dogwood, Spindle and Gorse, which were planted to provide nectar, pollen and essential vegetation for bee and butterfly species, as well as creating much-needed habitat for invertebrates, moths, butterflies, insects, and fledglings.

The wildflower meadows, created in March 2022, have been a huge success, attracting a wide variety of insects, bees, butterflies, dragonflies, and moths. Butterfly Conservation continue to monitor and advise on cutting regimes and the need to add diverse flower species.

Tree Planting

Our strategy this year, influenced to some extent by the need for ready access to water, was to plant trees in groves. We have nine Silverbirch in a grove, two sets of Indian Horse-chestnut and Field Maple and three Crataegus for their beautiful autumn colour, making a total of some 30 trees.

Memorial Trees

We planted 5 memorial trees for residents.

Wetland

Our flagship project to restore the wetland behind Eagle Pond is in the final stages of design by Wild Clapham to include a boardwalk over the water and a stilted viewing platform to enable children and adults alike to watch tadpoles and aquatic life close up, as part of our aspiration to educate and help children reconnect with nature, but with the fragile ecosystem fenced off for protection. Wild Clapham, which is now an independent registered sister charity, is spearheading a restoration on a much grander scale, extending the area and the scope of the project considerably from its original conception.

ACHIEVEMENTS AND PERFORMANCE

Educational outreach and community engagement.

The Friends have supported 21 Duke of Edinburgh award students throughout the year with volunteering opportunities ranging from mulching, hedge-planting, weeding and watering to litter-picking as well as helping us to coordinate family fun events, such as our Easter Egg Hunt, Pumpkin Patch, and our Summer Party, allowing students to gain experience in how to engage with the public at large.

Educational outreach has included walks and talks with children from local primary schools. Some of the children also got actively involved in spreading mulch and watering trees.

Community Engagement

We have successfully organised litter picks on the common on a monthly basis. These have been well attended by members of the local community, as well as by our members.

For the first time this year, the Friends have actively organised events, namely an Easter Egg Hunt in March and a Pumpkin Patch in October specifically for families with young children. Both events are fundraisers, have been highly successful and have become fixtures in the Friends' calendar. Particular thanks go to our trustee, Emma de Cassan, for her energy and enthusiasm in organising and fundraising for these events.

In December 2022, we held our first Christmas carol singing event on the bandstand. This was popular with local people and raised over £2,000 for a local charity, Royal Trinity Hospice.

The Friends also help bereaved families to organise a memorial tree or bench.

Large-Scale Events on Clapham Common

This year saw the long-awaited Public Inquiry into large scale music events on Clapham Common. Lambeth Council applied to the Secretary of State for the Environment on 9 December 2022 under Article 12 of the Ministry of Housing and Local Government Provisional Order Confirmation (Greater London Parks and Open Spaces) Act 1967 for consent to construct temporary works on Clapham Common in order to stage the August 2024 Bank Holiday Festival Republic music events. Despite the application being lodged over the Christmas holiday period when lots of our members are away, with plenty of social media advertising and our volunteers doing leaflet drops through letter boxes, we managed to secure over 500 objections, which was enough to call for a public inquiry.

The Inquiry was held over ten days of a three-week period in June 2023. The site visit was conducted in August 2023. The Friends were represented by Douglas Edwards KC and his junior, Mark O'Brien O'Reilly.

Lambeth Council officers and their expert witnesses were subjected to a degree of scrutiny that Lambeth Council has rarely experienced. It came to light that 75% of the money raised from events in parks goes into the Council's general budget for propping up statutory services (which are already funded by the Government) while the remaining 25% goes back into the parks budget (which as a non-statutory service has no central government funding). So, we are in a situation where facilities that are not funded are being commercially exploited to raise funds for services that are funded.

At a follow up Scrutiny and Overview Committee held on 27 September 2023, the Council Officer in charge of events stated that last year, money from events raised £800,000 for the Council's general fund and £185,000 was ringfenced for spending on parks through the Parks Investment Levy. Given the huge sums of public money spent on defending the Council's application to hold these events as well as the disturbance to local people and our flora and fauna of the Common, we have to ask: Is it really worth it?

ACHIEVEMENTS AND PERFORMANCE

Large-Scale events on Clapham Common (continued)

On 5 October 2023, the Planning Inspector, who presided over the Public Inquiry on behalf of the Secretary of State for the Environment, decided to grant consent for the temporary works to allow the event to go ahead. This is a disappointing decision. Fortunately, the Inspector agreed with us on all but two of the points that we made on the area of the Open Space (thus reducing the area available for Festival Republic to stage the events) and agreed with us that there is insufficient evidence to show that the events are beneficial to local businesses. We are in talks with our legal team to see whether we have grounds for appeal. We won't go down without a fight!

Support for our projects and activities

The Friends have enjoyed tremendous support from the local community, our members, volunteers, donors and sponsors and the trustees wish to express their gratitude. Only with this support are we able to make a difference. The community rallied to support our objections to the commercial exploitation of the common, we have some 500 subscribers, representing over 750 members, and our volunteers worked tirelessly to plant, to water, to litter pick and help organise our family fun events. Members and supporters contributed generously to our fundraising campaigns and the trustees would particularly like to acknowledge significant donations to our legal fund by Gavin Boyle. We would also like to thank Marsh & Parsons for sponsoring our Easter Egg Hunt and Pumpkin Patch events and Richard and Suzanna Roxburgh who hosted our Summer Party in July 2022 in what has to be one of the most beautiful gardens in London and to Waitrose plc and Hayman's Gin who sponsored the event. The summer party is our main fundraising event and was jointly held with the Clapham Society to support our legal fund. The party was well attended and we raised £3.5k.

The charity ends the financial year with adequate reserves to continue our projects and activities and based on the results and support to date and our plans for the future, we are looking forward to another successful year.

FINANCIAL REVIEW

The year maintained the momentum achieved in 2021- 2022 with efforts concentrating on fund raising for the legal fund and to increase the scope of community events. The legal fund appeal raised donations of £19.6k and several events generated income, after all costs, of £17.9k. Membership at year end comprised 518 subscribers, representing 757 members when family subscriptions are taken into account, and generating subscription income of £8.9k. Resources have been devoted to planting more trees and shrubs and maintaining those planted in prior years, as well as the wildflower meadows and scrub islands created in the prior year. Administration and IT costs grew in line with the increase in activities, particularly transaction fees incurred by payment platforms such as Moonclerk /Stripe and Paypal. This year, the Wild Clapham logo was redesigned and legal and consultancy fees were incurred to support the successful transition of the charity to a Charitable Incorporated Organisation. PR and Governance costs respectively increased as a result.

The net result of these activities and costs is a surplus of £ 24k, of which £11.3k arose from core activities of planting up and maintaining the Common and £16.5k represents unspent funds raised for the legal fund: Wild Clapham drew down its reserves to the tune of £3.8k. At the beginning of the financial year, the charity had general reserves brought forward of £20.7k, to which the surplus from core activities of £11.3k has been added, resulting in general reserves of £32k available to carry forward to the next financial year. Separately, the activities for the year have resulted in an increase in the legal fund to £33.8k and a reduction in the Wild Clapham fund to £ 3.3k.

The trustees are satisfied that these funds place the charity in a strong position to continue its activities, which cover both ecology, community and protection of Clapham Common from commercial exploitation.

FINANCIAL REVIEW (continued)

Sources of income

Friends of Clapham Common receives support from membership subscriptions and from donations and sponsorship from both individuals and organisations. Other sources of income are ticket and raffle sales and proceeds from consumables that are sold during community or fundraising events.

In 2022 the trustees launched the Wild Clapham initiative to champion biodiversity projects and a campaign to challenge large scale music events being planned for Clapham Common. Donations to each of these initiatives were distinguished from funds raised for other activities and continue to be credited to specific, designated, funds. The detailed breakdown of funds raised is set out in the statement of financial activities on page 12.

Reserves Policy

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation.

The trustees recognise that the charity is dependent on voluntary funds from members through subscription income and from donations, sponsorship and grants received from both individuals and organisations. Membership income is the most reliable source of funding but is received in tranches throughout the year as memberships are activated or renewed. The trustees wish to ensure that investments in planting and biodiversity projects are sustained by maintenance programmes and that overhead costs incurred in collecting membership funds and in promoting the charity's activities are not wholly dependent on subscription income or voluntary donations being received. The trustees evaluated the likely exposure in this scenario to amount to £2,000 and resolved to maintain general reserves at this level. This policy is regularly reviewed by the board.

Investment Policy

The charity operates current accounts with HSBC bank through which the day to day operations are transacted. To date surplus funds in the current account are not sufficient to generate material interest income and the trustees are of the opinion that they have not warranted investment, given the near-term cash flow requirements. This policy is regularly reviewed by the board.

STRUCTURE, GOVERNANCE and MANAGEMENT

At the beginning of the financial year, the charity operated as an Unincorporated Charitable Association (UCA), registered with the Charity Commission (number 1189142). In 2021, the trustees had resolved to transition the charity to a Charitable Incorporated Organisation (CIO) and obtained the approval from its members through resolutions passed at two Special General Meetings, as required by the UCA's constitution. The charity was registered as a CIO by the Charity Commission on 26 July 2022 (number 1199785) and, having completed all legal and procedural formalities, the charity commenced operating as a CIO on 1st January 2023. The register of merged charities has been updated by the Charity Commission.

The charity's objects as set out in the new CIO constitution have been expanded to include the promotion, conservation, protection and improvement of the physical and natural environment of Clapham Common including to promote biodiversity on Clapham Common. In addition: for the benefit of the inhabitants of south west London ("the area of benefit") to provide or assist in the provision of facilities and activities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common.

The charity is operated and managed by up to 12 trustees, of which 8 were in post at the time the charity was registered as a CIO. Trustees are entitled to appoint up to 4 trustees with the remainder requiring election by members. Trustees can be re-elected regardless of whether they were initially appointed or elected. In addition, the trustees have appointed one member, Concetta Marzocchetti, to work as part of a fundraising committee. All members and trustees give their time voluntarily and receive no benefits from the charity.

The trustees will meet as often as required. In the year ended 31 March 2023, the board held 11 meetings. The CIO is effectively a new organisation and requires an Annual General Meeting (AGM) to be held within the first 15 months of registration. The first AGM was held on 8 November 2023 at which the results and activities relating to the past year were presented to the members. The trustees also sought approval from the members for the charity's activities for the next year and for the members to elect eligible trustees.

As at 1 April 2022 the following people were committee members and officers of the UCA:

• Shirley Kermer	Officer - Chair
• Robert Robinson	Committee member
• Margherita de Dominicis	Officer - Honorary Secretary
• Martin Read	Officer - Treasurer
• Ed Allnutt	Officer - Vice Chair
• Gareth James	Committee member
• Emma de Cassan	Committee member
• Samantha Walker	Committee member
• Harriet Hall	Officer - Honorary Membership Secretary

During the period to the date of this report, the following personnel changes to the composition of the committee took place:

- 10 May 2022 - resignation of Martin Read as Honorary Treasurer
- 18 May 2022 - appointment of Michiel Kermer as Honorary Treasurer
- 5 July 2022 - resignation of Robert Robinson as Committee member

STRUCTURE, GOVERNANCE and MANAGEMENT

The 8 committee members in post as at 26 July 2022, the date on which the charity was registered as a CIO, were nominated to be trustees of the CIO with different lengths of service to ensure there was continuity whenever reappointment or re-election was required. The board can comprise up to 12 trustees with a maximum of 4 appointed by the trustees, and all others elected by the members. The status of each of the 8 trustees is as set out below and was confirmed at the first AGM held on 8 November 2023.

- | | |
|---------------------------|--|
| • Shirley Kermer | Trustee and Chair (appointed) |
| • Michiel Kermer | Trustee and Treasurer (re-elected 8 November 2023) |
| • Margherita de Dominicis | Trustee and Hon Secretary (appointed) |
| • Ed Allnutt | Trustee (appointed) |
| • Gareth James | Trustee (appointed) |
| • Emma de Cassan | Trustee (re-elected 8 November 2023) |
| • Samantha Walker | Trustee (re-elected 8 November 2023) |
| • Harriet Hall | Trustee (re-elected 8 November 2023) |

This report has been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their report and accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

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

Signed on behalf of the Board of Trustees



Shirley Kermer
Chair

Date: 9th January 2024

INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of FRIENDS of CLAPHAM COMMON (charity no. 1199785)

I report to the trustees on my examination of the accounts of the above Charity for the year ended 31 March 2023.

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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



Tishesh Patel
Fellow of the Institute of Chartered Accountants in England and Wales

THE SME CLINIC
7 Stratford Place
London W1C 1AY

Date: 9th January 2024

Statement of Financial Activities for the year ended 31 March 2023				
		2023		2022
	Notes	Unrestricted Funds	Total Funds	Total Funds
Gross Income in the reporting period		£67,413	£67,413	£73,586
Total Expenditure in the reporting period		£43,317	£43,317	£49,299
Tax Payable	4	-	-	-
Net Income for the reporting period		£24,096	£24,096	£24,287
Reconciliation of Funds:	10			
Total Funds brought forward		<u>£45,107</u>	<u>£45,107</u>	<u>£20,821</u>
Total Funds carried forward		<u>£69,203</u>	<u>£69,203</u>	<u>£45,108</u>
Comprising:				
Legal Fund		£33,826	£33,826	£17,291
Wild Clapham Fund		£3,347	£3,347	£7,152
General Reserve		£32,030	£32,030	£20,665

Detailed analysis of income and expenditure is provided in pages 12 and 13 of these accounts.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Income and Expenditure Account				
	2023		2022	
Funds Raised				
Donations General	£5,304		£9,804	
Donations Wild Clapham	£1,044		£18,631	
Donations Legal Fund	£19,545		£24,908	
Donations Memorial Trees	£2,280		£2,278	
Membership subscriptions	£8,900		£9,630	
Grants received	£0		£0	
Total Funds Raised		£37,073		£65,251
Income from Events				
Tickets sold	£23,404		£5,720	
Bar take	£777		£373	
Event sponsorship	£4,600		£1,000	
Other Income	£1,560		£1,242	
	£30,340		£8,335	
Event Costs				
Artists fees & staff costs	-£1,677		-£328	
Materials	-£7,859		-£650	
Consumables	-£2,161		-£1,771	
Equipment hire	-£713		£0	
Other	£0		-£388	
	-£12,409		-£3,137	
Income /(Loss) from Events		£17,931		£5,198
Cost of Activities				
Equipment and materials	-£547		-£665	
Biodiversity projects	-£3,412		-£16,105	
Planting materials and labour	-£11,639		-£16,259	
Legal Fund costs	-£6,493		-£9,616	
Cost of Activities		-£22,092		-£42,645
Overheads				
IT & software costs	-£1,860		-£1,128	
Insurance	-£286		-£286	
PR costs and materials	-£2,412		-£576	
Audit & Accountancy	-£300		-£360	
Admin incl. bank charges	-£901		-£804	
Governance	-£3,012		-£203	
Total Overheads		-£8,771		-£3,357
Misc. Expenditure				
Sundry expenses	-£45		£0	
Charitable donations	£0		-£160	
Total Misc. Expenditure		-£45		-£160
Surplus / (deficit) for the year		£24,096		£24,287

Notes to the Income & Expenditure Account

1. General donations, contributions to memorial trees and membership subscriptions are used to fund planting programmes and overhead costs of operating the charity. These funds were more or less sufficient to support the planting programme and overheads without dipping into reserves.
2. Wild Clapham was a new initiative launched in 2021 with an unspent reserve of £ 7,152 as at the beginning of the financial year. An additional £1,044 was donated in the current financial year and £3,412 expensed in maintaining the biodiversity projects created in 2021. PR costs of £ 1,437 were expensed to create a Wild Clapham logo and these costs have been funded by the unspent reserves, which after all donations and expenses in the year, declined to £ 3,347 at year end,
3. A campaign to fight large-scale events on Clapham Common was initiated in 2021 and this resulted in an unspent Legal Fund of £17,291 as at the beginning of the financial year. An additional amount of £19,545 was donated in the current financial year and £6,493 was expended on legal advice in conducting this campaign. Next income raised by the Summer Party of £3,483 was allocated to the Legal Fund. The net result is total unspent funds of £33,826 to be carried forward for funding the campaign in future years as and when needed.
4. Event income increased significantly this year, reflecting a concerted effort to increase attendance at 2 flagship community events, the Easter Egg Hunt and the Pumpkin Patch, as well as the annual Summer Party for members and supporters.
5. Overheads are costs incurred which relate to operating the charity. Admin and bank charges increased in line with more activities, especially with regard to transactions arising from events. PR costs reflect the costs incurred in creating a new logo for the charity and £1,437 for the Wild Clapham logo. Governance costs reflect legal and consultancy fees incurred in transitioning the charity from an Unincorporated Charitable Association to a Charitable Incorporated Organisation.

The charity does not employ staff. All activities are carried out by volunteers, contractors or people on a freelance basis.

BALANCE SHEET AS AT 31 MARCH 2023

Balance Sheet							
Notes	Assets			Notes	Liabilities		
	31/03/2023	31/3/2022			31/03/2023	31/3/2022	
	Current Assets				Current Liabilities		
	HSBC	£64,341	£6,549	6	Creditors	£600	£10,986
	PayPal / Metro	£52	£41,588				
	Petty Cash	£55	£0	7	Advance Income	£0	£796
	Total Cash	£64,448	£48,138				
5	Debtors	£5,355	£8,752				
	Prepayments	£0	£0				
	Total Debtors	£5,355	£8,752				
	Total Current Assets	£69,803	£56,890		Total current liabilities	£600	£11,782
				8	Designated Reserves		
					Legal Fund	£33,826	£17,291
					Wild Clapham	£3,347	£7,152
						£37,173	£24,443
					Unrestricted Funds		
					Reserves b/fwd	£20,664	£20,821
					Gain/Loss current year	£24,096	£24,287
					Transfer to Designated Reserves	-£12,730	-£24,443
					Reserves c/fwd	£32,030	£20,665
					Total Unrestricted Funds	£69,203	£45,108
	Total Assets	£69,803	£56,890		Total Liabilities	£69,803	£56,890

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS102)).



Shirley Kermer
 Chair
 Date: 9th January 2024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS102)).

(b) Fund Accounting

- Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

- All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.
- Voluntary income is received by way of grants, donations, gifts and sponsorship and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Grants received but which are conditional upon the delivery of specified performance requirements are accounted for as the charity meets those performance requirements. The amount of the grant that is received but unearned is treated as deferred income.
- Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.
- Expenditure has been classified under headings that aggregate all costs related to the category.
- Governance includes those costs incurred in connection with administering the charity in compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Accounting policies (continued)

(e) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences, where relevant, are taken into account in arriving at the operating result.

2. Going Concern

The committee acknowledges that the charity relies on donations, grants and sponsorship to support its continuing ability to fund events in pursuit of its aims and objectives. A reserves policy has been established to ensure that investments made in planting and improvements can be maintained without relying on immediate receipt of subscription income or donations. The committee are satisfied that reserves are adequate to sustain the charity's current programme of projects and activities.

3. Trustees Remuneration and Related Party Transactions

No trustees received any remuneration during the year (2022: Nil) or were reimbursed for any costs incurred in pursuit of their duties (2022: Nil).

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2022: Nil).

The charity does not employ any staff. All activities are carried out by volunteers, contractors or individuals contracted on a freelance basis.

4. Taxation

The charity is exempt from tax on its charitable activities. Gift Aid is accrued and recognised on all eligible donations made in the year and accounted for as part of the category of funds raised to which the eligible donations relate. The Charitable Incorporated Organisation has been recognised by HMRC for Gift Aid purposes.

5. Debtors

Debtors represent amounts receivable as at year end

	2023	2022
Gift Aid receivable from HMRC	£2,539	£8,377
Memorial bench contributions due	£1,816	-
Sponsorship income due	£1,000	-
Post year end banking of subscriptions received	<u>£ -</u>	<u>£ 375</u>
	£5,355	£8,752

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Current Liabilities

Creditors represent costs incurred but not settled prior to 31 March 2023.

	2023	2022
Wildflower meadow costs	-	£10,686
Independent examination fees – 2022	£300	£. 300
Independent examination fees – 2023	<u>£300</u>	<u>-</u>
	£600	£10,986

7. Advance Income Received

Advance income received represents income received less costs incurred prior to year end for events that will take place after that date. In 2022, the event in question was the Easter Egg Hunt which took place on 2 April 2022. This amount was released to the income and expenditure statement in 2023, together with any additional income received and costs incurred for the Easter Egg Hunt in that year. There was no advance income received in the financial year ended 31 March 2023.

8. Unrestricted Funds

The charity realised a surplus of £24,096 for the year of which £16,535 was attributable to the campaign to fight large scale events on Clapham Common. Wild Clapham incurred more costs than new funds raised in the year and this resulted in a deficit of £3,805. After accounting for the results attributed to the Legal Fund and Wild Clapham, the remaining surplus totalled £ 11,365 and this was added to the general reserves brought forward resulting in general reserves of £32,030 and total reserves of £69,203 carried forward.

	2023	2022
General Reserves brought forward	£ 20,665	£ 20,821
Transfer to Legal Fund	£ -	£ (2,000)
Surplus for the year	<u>£ 11,365</u>	<u>£ 1,844</u>
General Reserves carried forward	<u>£ 32,030</u>	<u>£ 20,665</u>
Legal Fund brought forward	£ 17,291	-
Surplus for the year	£ 16,535	£15,291
Transfer from general reserves	<u>£ -</u>	<u>£ 2,000</u>
Legal Fund carried forward	<u>£ 33,826</u>	<u>£17,291</u>
Wild Clapham Fund brought forward	£ 7,152	-
Surplus / (deficit) for the year	£ (3,805)	£ 7,152
Transfer from general reserves	<u>£ -</u>	<u>-</u>
Wild Clapham Fund carried forward	<u>£ 3,347</u>	<u>£ 7,152</u>
Total Unrestricted Reserves	<u>£69,203</u>	<u>£ 45,108</u>

The trustees reserves policy requires that £2,000 should be maintained within general reserves to fund ongoing maintenance and overhead costs without relying on receipt of membership income or donations.

Although the Legal Fund and Wild Clapham Fund represent separate reserves set aside for designated purposes, the terms and conditions of donations to those funds have made it clear that any funds no longer required to fulfil those purposes will be treated as general donations to fund other activities in support of the objects of the charity. These reserves are therefore treated as designated funds and not restricted funds and are part of the total unrestricted reserves of the charity.