

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 Tish 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



Tishesh 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

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	£(2,000)	-
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>	<u>-</u>
Rose Arbour Fund carried forward	<u>£13,726</u>	<u>NIL</u>
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.