

THE SAM PEGRAM HUMANITARIAN FOUNDATION

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Charity Number: 1204789

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

THE SAM PEGRAM HUMANITARIAN FOUNDATION

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Contents	Page
Trustees' Annual Report	1 - 8
Independent Auditor's Report	9 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 22

THE SAM PEGRAM HUMANITARIAN FOUNDATION TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Trustees of the Charity and whose details are shown in the reference and administrative section of this report are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 March 2025.

The Financial Statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

The Sam Pegram Humanitarian Foundation, Sam's Legacy, was set up in memory of Sam Pegram. Sam was a Humanitarian worker from Preston who sadly died aged 25 in a plane crash in March 2019. We aim to honour Sam's commitment to Humanitarian work and build a legacy in his name that will support vulnerable people and those setting out with the same intentions as Sam to help those people.

The Charity's specific objects will be in support to the promotion of social inclusion for the public benefit among People on the Move who are socially excluded on the grounds of their social and economic position, and to relieve the needs of those people, by providing, or assisting in the provision of:

- a) Education and training in vocational skills;
- b) Public awareness campaigns of the issues affecting People on the Move, including generally and in relation to their social exclusion, and in relation to their human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations);
- c) Workshops, forums, advocacy, and general support;
- d) Social and recreational facilities and events involving the local community;
- e) Items, goods, and services to meet their basic needs;
- f) Training and support to volunteers participating in humanitarian work for the above communities.

"People on the Move" refers to the inclusive definition from the UNESCO handbook 2008 that includes: International migrants; refugees; stateless persons; asylum seekers; non-national persons and internally displaced persons.

The Trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

Main objectives for the year 2024/25:

In this period there was a significant injection of funds from the close family of Sam Pegram, his brother Tom and his mother and father Debbie and Mark.

This funding enabled the charity to set up two major projects and start work on a third.

Housing in York

The charity, working closely with the City of York Council have purchased a property in York and after some renovation and safety work is now home to a family of seven refugees brought to the UK via a Government scheme from East Africa.

**THE SAM PEGRAM HUMANITARIAN FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Objectives and activities (continued)

University of York Scholarship

The charity has set up a scholarship programme in partnership with the University of York. We provide a full scholarship for a student in the International Human Rights Law and Practice LLM programme. This is the course that Sam studied at York and we are looking for early career humanitarians who will benefit by attending this course who would otherwise not be able to afford it. We welcomed our first scholar Malak, who started the LLM in September 2024.

Community centre in Jordan

A long-held aim of Sam's Legacy is to provide multi-purpose community facilities that can be used for supporting People on the Move in Jordan and their host community. Sam had strong ties to Jordan having worked there for several NGOs. Work began on sourcing a site and a suitable plot of land was identified and plans developed. However, following a change of mind from the local administration the plot was no longer available to us and our partners.

This was frustrating for all involved and has wasted time and funds needed for legal costs, site surveys etc. The team are now looking at alternative options, and we hope to be able to advance the project in 2026.

I would like to thank Tom Pegram for spending several months in Jordan at his own expense. He has built relationships with organisations that Sam worked for and Sam's network of friends. He has also established new relationships with NGOs and professional service providers which will be invaluable to Sam's Legacy as we move forward.

In addition to these projects, grants were also awarded to the following charities:

Squash Dreamers in Jordan were awarded a grant of £1,357.16 to support their winter programme including the provision of winter uniform for their service users. This meets objects a, c, e and f.

The Sir Tom Finney Soccer Centre were awarded a grant of £3,500 to pay for the pitch hire for the adult refugee sessions and equipment and training for refugees so they can play football and develop coaching skills.

Yoga and sport for refugees were awarded a grant of £2,700 which funded a 6-month internship for Ruvi. Ruvi, herself a refugee, started as a volunteer coach and after proving herself on the internship she is now a junior co-ordinator in the Finance and fundraising Team.

THE SAM PEGRAM HUMANITARIAN FOUNDATION TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

We are committed to maintaining our home in York and renting it to refugees while a demand remains. We are 1 year into a 3-year contract with a mutual option to renew. This project is now self-funding with rental income surpassing expected costs. Surplus income will be reinvested in other projects.

The University of York Scholarship has been contracted up to the academic year 2028/29 a total of 5 scholarships. We hope to be able to extend that for a further 5 years subject to a review by the Trustees.

For the community centre in Jordan, we are working with our partners to locate a suitable property/plot to enable as to progress this project. We have sufficient funds to allow the purchase of a site, and more funding is promised from family donors to sustain the project.

We will continue to engage with existing and potential partners to offer funding via small project related grants.

Statistics, achievements and performance

The two main successes for the period were the establishment of the Sam Pegram Scholarship and the purchase and rental of a property in York to a refugee family.

The property is providing safe, quality housing for a family of 7 refugees who have been relocated to the UK under a Government scheme. This directly supports object "e".

The UoY scholarship is directly supporting objective "f" of the charity. We are aiming to build a cohort of humanitarian workers who have been supported by Sam's Legacy and go on to be part of that legacy through their careers.

Our support of the STFSC in Preston supports object "e", with tens of refugees and asylum seekers enjoying the facilities, sense of community and opportunity to play sport in a safe and supportive environment.

The grant to Yoga and Support for refugees enabled a refugee former volunteer to gain an income and on-the-job training supporting them directly and being part of a team that delivers support to other refugees. This project supported objects a, c, d, e and f.

The grant to Squash Dreamers provided winter kit for its programme participants and helped towards project costs for their programmes. This supported objects a, c, d and e.

While the Jordan community centre project suffered a setback this will be a project that will directly deliver against object "d" and in turn enable NGOs to deliver programmes that meet all our objects.

We have continued to support other grass roots NGOs working with people on the move, continuing our support for the STFSC in Preston and funding new partners in Squash Dreamers and Yoga and sport for refugees

Financially the charity is in good health following the family provided funding. Please see our separate financial report for more information.

THE SAM PEGRAM HUMANITARIAN FOUNDATION TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Thank you to all our Trustees, volunteers and family and friends for your tremendous support and to our partners who are delivering amazing projects and making a positive difference to People on the Move.

All Trustees and family members provide their time voluntarily and family do not claim expenses back from the charity. Volunteers outside of the immediate Trustees and family have been invaluable to fundraising efforts.

Fundraising

Family and friends continued to make donations, and 2 fundraising events were held with thanks to Caitlin Slinger who organised a pub quiz and Cut the Rug music who held a charity dance night in Manchester.

The Sam's Legacy football tournament is back in 2025 after a pause while Tom was in Jordan and the online pub quiz will return in 2026.

Structure, Governance and Management

The Charity is a Charitable Incorporated Organisation.

The founding Trustees were selected based on their familiarity with Sam Pegram and his ethics and values and being people of good character and in an appropriate professional role.

Two Trustees are relatives of Sam Pegram, his father Mark and brother Tom who act as Co-Chairs for the Board. They provide Governance and Operational support to the charity on a purely voluntary basis.

Three non-family Trustees were appointed to ensure the majority of Trustees are non-family members. These Trustees also provide their time on a voluntary basis.

All Trustees are individual persons; there are no corporate Trustees.

All Trustees were asked to read the charity commission guidance for Trustees before agreeing to their appointment. Any further guidance material issued by the Charity Commission is forwarded to the Trustees. Any relevant issues are discussed at Board meetings.

The Trustees meet as required and aim to meet at least 3 times a year and communicate electronically between meetings when input is required to approve matters in line with its policies and procedures.

Deborah Pegram is the Treasurer of the Charity which reports to the Board but does not have voting rights.

The purposes and governance of the Charity are set out in the following documents:

- Foundation governance document
- Grant making policy
- Conflicts of interest policy
- Safeguarding policy

The Foundation governance document sets out in detail the constitution of the Charity, its purpose and objects and the governance structure and responsibilities of the Trustees.

**THE SAM PEGRAM HUMANITARIAN FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

All decisions are made at a Trustee board level, with the Treasurer assisting in the administration of the Charity. There are no employees of the Charity.

Financial Review

Financial Summary

Total income of the Charitable Company during the year amounted to £2,030,967, of which £2,030,967 related to the unrestricted funds.

Total expenditure during the year, all relating to charitable activities, amounted to £101,026, of which £101,026 related to unrestricted funds.

Net income amounted to £1,929,941 and total funds (reserves) carried forward at the year-end amounted to £1,936,518, of which £1,936,518 related to the unrestricted funds.

The principal income for the period came from donations from Sam Pegram's immediate family. The family intends to support the main project activity and ensure a sustainable future lasting at least 25 years. We aim to grow our fundraising efforts over the coming years to enable specific smaller projects to be supported by wider friends and family and public support.

Investments

The charity currently holds significant cash reserves, but these are expected to be used for future projects, and any excess funds are to be managed going forward.

Reserves policy

The charity holds reserves of £1,936,518 of which £540,034 are held in fixed assets for use by the charity for charitable purposes. The fixed assets have been placed into a designated fund for the future use of the charity's housing support activities.

The level of free reserves held by the charity is £1,396,484. At present the trustees are continuing their grant making commitments of approximately £30,000 a year and reviewing various projects to which they want to deliver or support going forward.

It is the charity's reserves policy to hold free reserves of £100,000 ensuring they hold sufficient funds for expected annual grant commitments and support costs for a year. The charity is currently deciding on which projects they wish to invest their excess funds in going forward.

**THE SAM PEGRAM HUMANITARIAN FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Reference and Administrative details

The charity was registered 19 September 2023.

A Registered Charity – number 1204789

Registered Name: The Sam Pegram Humanitarian Foundation

Alternative Name: Sam's Legacy

Principal Office and
Trading Address South Lea
Main Street
Stillington
YORK
YO61 1LA

Directors and Trustees Mark Pegram (Co-Chair)
Tom Pegram (Co-Chair)
Rhianon Griffiths (Secretary)
Gavin Lee
Dan Lloyd

Bankers Barclays Bank PLC
Pall Mall 2
LEICESTER
LE87 2BB

Auditor Sarah Wearing, FCA, DChA
HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

THE SAM PEGRAM HUMANITARIAN FOUNDATION TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Risk management

The global environment for humanitarian support to People on the Move continues to be challenging with demand increasing and funding reducing. This backdrop only reinforces our resolve to provide funding and support to NGOs working in this sector.

Risks are discussed at Trustee level and mitigations implemented where necessary. As a funding organisation we work directly with service providers who have a track record of delivering in the sector.

Our grant making policy and safeguarding policy guide us in selecting appropriate partners and recipients of grant funding.

By working directly with the University of York and the City of York Council for our main UK projects we see minimal risk in those activities. Pastoral care of our scholars and our tenants

is a priority and both institutions have a strong track record. We also connect with these service users regularly and make sure they feel safe and supported.

The community project in Jordan is expected to be our largest financial outlay and will carry the most risk by the nature of working in another country. We will develop a risk register and management plan for this project before committing significant funding. To date we have committed limited spending related to the necessary professional services to protect our interests and surveys to identify and mitigate risks associated with particular sites.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

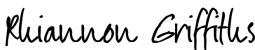
THE SAM PEGRAM HUMANITARIAN FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Declarations

The trustees declare that they have approved the trustees' and strategic report above on 14 January 2026.

Signed on behalf of the charity's trustees:


..... Mark Pegram, Co-Chair of Trustees


..... Rhiannon Griffiths, Secretary

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF THE SAM PEGRAM HUMANITARIAN FOUNDATION FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of The Sam Pegram Humanitarian Foundation for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF
THE SAM PEGRAM HUMANITARIAN FOUNDATION
FOR THE YEAR ENDED 31 MARCH 2025**

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF THE SAM PEGRAM HUMANITARIAN FOUNDATION FOR THE YEAR ENDED 31 MARCH 2025

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks within which the Charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and FRS102 SORP. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
- In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charity's ability to operate or to avoid a material penalty. The laws and regulations we considered in this context were Charity Commission regulations and General Data Protection Regulation (GDPR).
- Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.
- We also considered the opportunities and incentives that may exist within the Charity for fraud.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations and risk of fraud, we designed procedures which included but were not limited to: sample testing on the posting of journals, detailed substantive testing on the completeness of income, and review of trustee's minutes.

**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF
THE SAM PEGRAM HUMANITARIAN FOUNDATION
FOR THE YEAR ENDED 31 MARCH 2025**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion, or the provision of intentional misrepresentations. We are not responsible for preventing fraud and cannot be expected to detect all fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

HPH, Chartered Accountants
Statutory Auditor
54 Bootham
YORK
YO30 7XZ

30 January 2026

HPH is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE SAM PEGRAM HUMANITARIAN FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	<i>Notes</i>	<i>Unrestricted fund £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Income from:				
Donations and legacies	2	2,021,809	2,021,809	320
Charitable activities	3	8,842	8,842	-
Other trading activities	4	316	316	3,833
Total income		2,030,967	2,030,967	4,153
Expenditure on:				
Charitable activities	5	101,026	101,026	3,569
Total expenditure		101,026	101,026	3,569
Net income		1,929,941	1,929,941	584
Net movement in funds		1,929,941	1,929,941	584
Reconciliation of funds:				
Total funds brought forward		6,577	6,577	5,993
Total funds carried forward	10,11	£ 1,936,518	£ 1,936,518	£ 6,577

In 2024 no income or expenditure related to restricted funds.

THE SAM PEGRAM HUMANITARIAN FOUNDATION

BALANCE SHEET
AS AT 31 MARCH 2025

	<i>Notes</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Fixed assets			
Tangible assets	7	540,034	-
		<hr/> 540,034	<hr/> -
Current assets			
Debtors	8	18,300	-
Cash at bank and in hand		1,417,818	6,577
		<hr/> 1,436,118	<hr/> 6,577
Liabilities			
Creditors: amounts falling due within one year	9	39,634	-
		<hr/>	<hr/>
Total current assets		<hr/> 1,396,484	<hr/> 6,577
Total assets less current liabilities		<hr/> 1,936,518	<hr/> 6,577
Total net assets		<hr/> £ 1,936,518	<hr/> £ 6,577
The funds of the charity:			
Unrestricted funds	10,11		
Designated		540,034	-
Undesignated		1,396,484	6,577
		<hr/>	<hr/>
Total funds		<hr/> £ 1,936,518	<hr/> £ 6,577

The notes on pages 16 to 22 form part of these accounts.

*Approved by the Trustees on 14 January 2026
and signed on their behalf by:*



M Pegram

THE SAM PEGRAM HUMANITARIAN FOUNDATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Net cash provided by operating activities	14		1,959,040		584
Cash flows from investing activities					
Purchase of property		(547,799)		-	
Net cash used in investing activities			(547,799)		-
Change in cash and cash equivalents in the year			1,411,241		584
Cash and cash equivalents at beginning of the year			6,577		5,993
Cash and cash equivalents at end of the year	15		£ 1,417,818		£ 6,577

The notes on pages 16 to 22 form part of these accounts.

THE SAM PEGRAM HUMANITARIAN FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Statutory information

The Sam Pegram Humanitarian Foundation is a CIO. Its registered office is South Lea, Main Street, Stillington, YORK, YO61 1LA. It is a charity registered in England and Wales and it is a public benefit entity.

b) Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102.

c) Going concern

The Charity has sufficient cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

d) Income

Voluntary income, including donations, gifts and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred. Grant payments are recognised when paid to recipient organisations or when a contractual obligation arises. Support costs are allocated on the basis of total direct cost allocations.

THE SAM PEGRAM HUMANITARIAN FOUNDATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

f) **Tangible fixed assets and depreciation**

Fixed assets are capitalised at cost. They are stated in the accounts at cost/original value less depreciation.

Depreciation is calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Freehold land - 2% Straight line
- Fixtures and fittings - 10% Straight line

g) **Debtors**

Debtors are recognised at the settlement amount due.

h) **Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

i) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the date of opening.

j) **Fund accounting**

The Charity currently only holds unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

2. DONATIONS AND LEGACIES

	<i>Unrestricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Donations	2,021,809	2,021,809	320
	<u>£ 2,021,809</u>	<u>£ 2,021,809</u>	<u>£ 320</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Provision of housing	8,842	8,842	-
	<u>£ 8,842</u>	<u>£ 8,842</u>	<u>£ -</u>

THE SAM PEGRAM HUMANITARIAN FOUNDATION

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. OTHER TRADING ACTIVITIES

	<i>Unrestricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Fundraising	316	316	3,833
	<u>£ 316</u>	<u>£ 316</u>	<u>£ 3,833</u>

5. CHARITABLE ACTIVITIES

	<i>Activities Undertaken £</i>	<i>Grant funding of activities (note 6) £</i>	<i>Support costs £</i>	<i>Total £</i>
Housing support	12,715	-	2,608	15,323
Education	-	42,739	8,767	51,506
Social and recreational	-	7,557	1,550	9,107
Community centre	-	-	25,090	25,090
Total 2025	<u>£ 12,715</u>	<u>£ 50,296</u>	<u>£ 38,015</u>	<u>£ 101,026</u>
Total 2024	<u>£ -</u>	<u>£ 3,569</u>	<u>£ -</u>	<u>£ 3,569</u>

	<i>Unrestricted Fund £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Housing support			
Rates	806	806	-
Light and heat	572	572	-
Insurance	896	896	-
Depreciation	7,765	7,765	-
Repairs	2,276	2,276	-
Management fees	400	400	-
	<u>12,715</u>	<u>12,715</u>	<u>-</u>
Support costs			
Bank Charges	145	145	-
Legal fees	25,090	25,090	-
Audit fee	9,600	9,600	-
Accountancy fee	3,180	3,180	-
	<u>38,015</u>	<u>38,015</u>	<u>-</u>

THE SAM PEGRAM HUMANITARIAN FOUNDATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

6. GRANTS PAYABLE	<i>Unrestricted Fund £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Grants to institutions			
Sir Tom Finney Soccer Centre	3,500	3,500	2,819
Refugee Action York	-	-	750
Global Giving UK	2,700	2,700	-
Squash Dreamers	1,357	1,357	-
University of York - Scholarship	42,739	42,739	-
	<u>£ 50,296</u>	<u>£ 50,296</u>	<u>£ 3,569</u>
7. TANGIBLE FIXED ASSETS			
	<i>Freehold land and buildings £</i>	<i>Fixtures and fittings £</i>	<i>Total £</i>
Cost			
At 1 April 2024	-	-	-
Additions	537,540	10,259	547,799
At 31 March 2025	<u>£ 537,540</u>	<u>£ 10,259</u>	<u>£ 547,799</u>
Depreciation			
At 1 April 2024	-	-	-
Charge for year	7,167	598	7,765
At 31 March 2025	<u>£ 7,167</u>	<u>£ 598</u>	<u>£ 7,765</u>
Net Book Amounts			
At 31 March 2025	<u>£ 530,373</u>	<u>£ 9,661</u>	<u>£ 540,034</u>
At 31 March 2024	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

THE SAM PEGRAM HUMANITARIAN FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8. DEBTORS

	<i>Unrestricted Fund £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Other debtors	17,500	17,500	-
Prepayments	800	800	
	<u>£ 18,300</u>	<u>£ 18,300</u>	<u>£ -</u>

9. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<i>Unrestricted Fund £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Accruals	24,824	24,824	-
Deferred income	14,810	14,810	-
	<u>£ 39,634</u>	<u>£ 39,634</u>	<u>£ -</u>

The deferred income relates to rental income received in advance for a period of 12 month. 4 months of the rental period falls into the year ended 31 March 2025. Income for the remaining 8 months has been deferred and will be released in the year ended 31 March 2026.

10. UNRESTRICTED FUNDS

	<i>Balance at 01/04/2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31/03/2025 £</i>
Designated funds					
Fixed Assets	-	-	(7,765)	547,799	540,034
	<u>-</u>	<u>-</u>	<u>(7,765)</u>	<u>547,799</u>	<u>540,034</u>
Undesignated funds					
Free reserves	6,577	2,030,967	(93,261)	(547,799)	1,396,484
Unrestricted Fund:	<u>£ 6,577</u>	<u>£ 2,030,967</u>	<u>£ (101,026)</u>	<u>£ -</u>	<u>£ 1,936,518</u>

THE SAM PEGRAM HUMANITARIAN FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10. UNRESTRICTED FUNDS

	<i>Balance at 01/04/2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31/03/2024</i>
	£	£	£	£	£
Designated funds					
Fixed Assets	-	-	-	-	-
	-	-	-	-	-
Undesignated funds					
Free reserves	5,993	4,153	(3,569)	-	6,577
Unrestricted Fun	£ 5,993	£ 4,153	£ (3,569)	£ -	£ 6,577

Fixed asset fund - represents funds invested in fixed assets for the use in housing support services. The transfer in the year relates to fixed asset purchases made.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted		Total
	Undesignated	Designated	
	£	£	£
Tangible Fixed Assets	-	540,034	540,034
Current Assets	1,436,118	-	1,436,118
Current Liabilities	(39,634)	-	(39,634)
At 31 March 2025	£ 1,396,484	£ 540,034	£ 1,936,518

	Unrestricted		Total
	Undesignated Funds	Designated Funds	Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	6,577	-	6,577
Current Liabilities	-	-	-
At 31 March 2024	£ 6,577	£ -	£ 6,577

THE SAM PEGRAM HUMANITARIAN FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS AND TRUSTEES REMUNERATION

During the year the Charity did not have any employees. (2024 - None)

No Trustee received any remuneration or benefits by virtue of being a Trustee and were not reimbursed for any expenses (2024 - None).

13. RELATED PARTIES

During the year the Charity received donations without conditions of £2,021,709 (2024: £nil) from trustees and related parties.

14. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period	1,929,941	584
<i>Adjustments for:</i>		
Depreciation charges	7,765	-
(Increase)/decrease in trade and other debtors	(18,300)	-
(Decrease)/Increase in trade and other creditors	39,634	-
Net cash provided by operating activities	<u>£ 1,959,040</u>	<u>£ 584</u>

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash in hand	1,417,818	6,577
Total cash and cash equivalents	<u>£ 1,417,818</u>	<u>£ 6,577</u>

16. ANALYSIS OF CHANGES IN NET DEBT

	At 01/04/2024 £	Cash-flows £	At 31/03/2025 £
Cash	6,577	1,411,241	1,417,818
	<u>£ 6,577</u>	<u>£ 1,411,241</u>	<u>£ 1,417,818</u>