

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2022

for
Friends of Clapham Common
(an unincorporated association having a membership)

Charity number 1189142

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Committee, being the trustees of the charity, present their report and unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Friends of Clapham Common
Charity registration number: 1189142
Registered office and operational address: 20 Malwood Road
London
SW12 8EN

Committee members during the period 1 April 2021 to date of this report

Shirley Kermer	Trustee and Chair of the Board of Trustees
Edward Allnutt	Trustee and Vice Chair (appointed 1 June 2021)
Nick Simon	Committee member (resigned 1 June 2021)
Sarah Shadbolt	Committee member (resigned 1 June 2021)
Krishna Siva	Committee member (resigned 1 June 2021)
Raffaele Prencipe	Committee member (resigned 16 July 2021)
Martin Read	Trustee and Hon Treasurer (resigned 10 May 2022)
Robert Robinson	Trustee (resigned 5 July 2022)
Margherita de Dominicis	Trustee and Hon Board Secretary
Gareth James	Trustee
Emma de Cassan	Trustee (appointed 16 July 2021)
Harriet Hall	Trustee and Hon Membership Secretary (appointed 16 July 2021)
Samantha Walker	Trustee (appointed 16 July 2021)
Michiel Kermer	Trustee and Treasurer (appointed 18 May 2022)

Bankers

HSBC
240 Lavender Hill
Clapham Junction
London
SW11 1LH

Metro Bank
4-8 St John's Road
London
SW11 1PN

Independent Examiner

Tillesh 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.

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. Furthermore, the committee resolved that the objects of the charity should be expanded and that they should seek to incorporate. The charity became a Charitable Incorporated Organisation with effect from 1 January 2023 with a new charity number 1199785.

ACHIEVEMENTS AND PERFORMANCE

2021-2022 has seen a step change in our activities with large scale planting and biodiversity programmes, the launch of an exciting new initiative, Wild Clapham, and successful campaigning against commercial exploitation of Clapham Common. Support from the community, ranging from residents, members and volunteers through donors and sponsors, has strengthened considerably giving us great encouragement to pursue the work we are doing to protect and enhance the common for the benefit of the whole community.

The year, however, started on the tragic note of Sarah Everard's murder. The bandstand became a shrine to her memory and a focal point for the whole community. Dismantling the tributes was one of the first tasks of the year that the Friends helped to organise and participate in. It was a mammoth task, such were the number of floral tributes, and it was a moving experience for everyone involved.

Planting and biodiversity programmes

The Queen's green canopy initiative in celebration of her platinum jubilee was a spur for us to encourage individuals and organisations to join us in our endeavour to increase the canopy on the common. One of the central aims of this initiative was to plant many more native trees on Clapham Common. We were fortunate to receive a very generous donation from Lady Margaret Wall through the **April Trust** which together with requests for Memorial Trees, allowed us to plant over 50 trees during the year.

In the summer of 2021, the Friends in collaboration with the Clapham Society announced a range of ecological initiatives under the banner of **Wild Clapham** to specifically address the challenges posed by the climate emergency. Wild Clapham's focus will be on the detailed forensics of 'best practice' for ecology, biodiversity and climate resilience. It launched, and will continue to develop, an extensive programme to rehabilitate habitat for wildlife on Clapham Common and combine environmental action and educational outreach. By creating habitat in the heart of Clapham we will demonstrate the benefit of local action: communities making small, positive interventions in a climate emergency. We will show that even in cities an ecological infrastructure can be developed which improves local amenities and makes common land a better place for all while returning it sustainably to wildlife.

ACHIEVEMENTS AND PERFORMANCE

Wild Clapham has several aims, One of them is to **replenish diminishing tree species** such as birch, field maple and hazel. Hawthorne is second only to the oak in the number of birds, beetles, and insects it provides habitat for; its blossom in spring is a thing of beauty.

Another key objective is to **create corridors of scrubland** connecting Battersea Woods, the area north of the Bandstand, through newly created wildflower meadows opposite Bandstand Beds Community Garden and into Nursery Woods. We are facing a sharp decline in many bee and butterfly species and the scrubland islands provide nectar, pollen and essential vegetation for these precious invertebrates and are made up of hawthorn, blackthorn, guelder rose, dogwood, spindle, and gorse. Once established, these islands will provide much needed habitat for invertebrates, moths, butterflies, insects and cover for fledglings when they first leave the nest.

Through a Wild Clapham initiative and a connection with Butterfly Conservation, we were able to collaborate on the **wildflower meadow** project. A dynamic initiative that would transform the area in front of the children's playground into a five-star hotel and restaurant for insects and butterflies and a feast for the eyes for us humans. The project started in March 2022 and has been a resounding success to date but is also a work in progress.

Our flagship project to **restore the wetland** behind Eagle Pond was thwarted yet again by an administrative oversight by Lambeth Council at the stage when we had everything in place; a contractor and a design to include a stilted viewing platform to enable children and adults to watch tadpoles and aquatic life close up as part of our aspiration to educate and help children to reconnect with nature but with the fragile ecosystem fenced off for protection.

We can however take comfort from the knowledge and expertise provided by Wild Clapham to spearhead a restoration on a much grander scale, extending the area of the wetland considerably which will be crossed by a boardwalk. This project is in process of design and the Friends are raising funds for this as our main project for 2023. Wetland is one of the most rapidly diminishing wildlife habitats in Britain and for this reason it is top of our agenda.

Looking ahead, the Friends acknowledge that Wild Clapham's scope of work is large in scale and embraces a broad field of study which aligns with the objects of the charity but will extend well beyond its remit. We therefore support the objective of its champion, Gareth James, who is a committee member of the Friends, to establish Wild Clapham as a separate charity and we look forward to continuing our fruitful cooperation to improve the biodiversity of the common.

Educational outreach and community engagement.

The Friends have supported Duke of Edinburgh award students throughout the year with volunteering opportunities to include planting bulbs, hedges, mulching and watering. We have also organised walks and talks with school children, specifically from St Thomas's and Eton House schools. We also invite volunteers from the community for particular projects such as hedge planting, watering and mulching. In addition, we organise regular litter picking sessions.

Challenging commercial exploitation of Clapham Common

Putt in the Park (PITP)

The Friends took the lead, in collaboration with local people, to oppose PITP taking over our bowling greens and pavilion for commercial exploitation for private profit. Lambeth BC were very much in favour of this development and were allowing the plan to go through under "permitted development". The Friends obtained a copy of the method statement and took advice from Douglas Edwards QC in whose opinion the extent of the works constituted an engineering project and as such would require planning permission in addition to permission from the Secretary of State. This gave the wider public time to reflect and object.

ACHIEVEMENTS AND PERFORMANCE

Putt in the Park (PITP) (continued)

An online petition reached over 5,000 signatures and the planning committee received over 600 objections.

PITP finally recognised the strength of opposition and withdrew their application in January 2022.

This was a sweet victory for the Friends that was very hard fought for involving a huge amount of work, requiring many hours of research, demanding dedication and perseverance from committee members. It marked a prime example of the Friends working in collaboration with local residents and the wider community to save Clapham Common bowling greens and the pavilion for the benefit of all.

The bowling greens are registered to the Friends as Assets of Community Value which will allow us to have input into what happens to them going forward.

Large-Scale Events on Clapham Common

The Friends have long been opponents of major music festival events that are so degrading to the ground through compaction and that cause offence to the neighbourhood through noise, light and litter pollution and anti-social behaviour related to alcohol and drugs.

Lambeth had fenced off the whole of the so-called 'events site' for what they claimed to be a once-in-a-lifetime restoration from September 2020 for a nine-month period at a cost of some £220,000. When Lambeth BC subsequently put in for planning permission to hold a major commercial music festival event once again on this site, there was uproar in the community and over 315 people submitted objections. Notwithstanding the strength of opposition, and the fact that they did not have the requisite permission from the Secretary of State, Lambeth decided to proceed.

It was at this juncture that Samantha Walker, who is now a member of our committee, set up her own website and initiated a campaign to protect Clapham Common from large scale commercial events. We immediately joined forces and, fully within our rights of access, the Friends promoted a peaceful demonstration to block the main access point to the event site.

Despite being in breach of the law and their statutory duty, Lambeth BC went ahead with the festival in summer 2021.

Under the weight of local objections orchestrated and organised largely by the friends we were granted a Public Inquiry. This was a milestone for the Friends; our chance at last to put the case for the local people of Clapham. We appealed to our members and to the public at large to help us fight this legal battle and the strength of feeling in the community was mirrored by the wealth of donations to our legal fund. The Public Inquiry was ultimately cancelled because Festival Republic withdrew their application to hold a music festival on the common in 2022.

Event Lambeth has subsequently issued an apology for proceeding with the festival without the necessary consent but we are aware that they will reapply for 2024. We are ready for the fight!

ACHIEVEMENTS AND PERFORMANCE

Support for our projects and activities

The Friends have enjoyed tremendous support from the local community, our members, volunteers, donors and sponsors and the committee 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, our members increased in number by some 15% to over 700 and our volunteers worked tirelessly to plant, to water and to litter pick. Our donors contributed generously to our fundraising campaigns; the committee would particularly like to acknowledge generous donations from David and Sophie Till and the Clapham Society (for Wild Clapham), Gavin Boyle, Annabel Allott, the Clapham Society, Samantha Walker, Anthony Solway, Victoria Kershaw and David Browne (for the Legal Fund), and from Lady Margaret Wall from the April Trust (specific donation towards tree planting). We would also like to thank Richard and Suzanna Roxburgh who hosted our Summer Party 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 this year was jointly held with the Clapham society to launch our Wild Clapham initiative. Despite the rain it was well attended and we raised £4.6k.

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. To better support the charity in achieving its objectives, the committee resolved to incorporate the charity as soon as practical and we hope to report on progress in 2023.

FINANCIAL REVIEW

The year witnessed a step change in activities and in associated fundraising by the charity. Membership grew, two new campaigns were initiated and significant investment was undertaken in planting and biodiversity projects.

Membership grew by 15% by comparison to 2021 and, boosted by Gift Aid, generated subscription income of £9,630. This income, together with a generous donation by the April Trust, enabled a significant tree planting programme to be funded without dipping into reserves. The tree planting programme also covered memorial trees for which separate donations of £2,278 were received. Membership income and general donations also fund overhead expenses which grew in line with the step change in activities, particularly PR costs and fees incurred by payment platforms such as Moonclerk /Stripe and Paypal. The net result of these activities and costs is a surplus of £1,844.

During the year the charity initiated 'Wild Clapham' and a campaign to fight the staging of large scale events on Clapham Common. Wild Clapham's focus is on the detailed forensics of 'best practice' for ecology, biodiversity and climate resilience; this is a large scale and broad field of study which aligns with the objects of the charity but will extend well beyond its remit. Wild Clapham attracted specific donations and received the net proceeds of the annual summer party, held jointly with The Clapham Society, and these funded the biodiversity projects of creating wildflower meadows and scrub islands. Not all funds raised were spent in the year and the balance is accounted for as a separate, designated, fund and totalled £7,152 at the year end. The campaign to fight large scale events on Clapham Common also attracted specific donations and some were used to fund legal advice in conducting the campaign. This campaign proved successful in so far as Lambeth BC and the music company with which Lambeth had contracted withdrew their application to stage events in 2022 but with the intent to resurrect them in 2024 onwards. To the unspent funds of £15,291, the charity has donated £2,000 from its general reserves, so that £17,291 has been accounted for in a separate, designated, Legal Fund and is available to fund future campaign activities as and when needed.

At the beginning of the financial year, the charity had general reserves brought forward of £20,821. After transferring £2,000 to the Legal Fund and adding the £1,844 surplus for the year, general reserves carried forward amount to £20,665. These general reserves, together with designated funds for Wild Clapham (£7,152) and the Legal Fund (£17,291), comprise the total unrestricted reserves of £45,108 as at 31 March 2022.

FINANCIAL REVIEW

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 the year under review, the committee launched the Wild Clapham initiative to champion biodiversity projects, and spearheaded a campaign to challenge large scale events being planned for Clapham Common. Donations to each of these initiatives were distinguished from funds raised for other activities and were 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 committee has examined the charity's requirement for reserves in the light of the main risks to the organisation.

The committee recognises that it 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 committee wishes 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 committee 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 committee.

Investment Policy

The charity operates current accounts with HSBC and Metro 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 committee are of the opinion that they have not warranted investment, given the near-term cash flow requirements. This policy is regularly reviewed by the committee.

STRUCTURE, GOVERNANCE and MANAGEMENT

The charity is an unincorporated association having membership and is governed by a constitution dated 1 March 2020. It was registered with the Charity Commission as a charity on 20 April 2020.

The charity's objects as set out in the constitution defines the area of benefit as the inhabitants of South West London and sets out to provide benefit in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Clapham Common. The committee comprises 5 elected officers and up to 7 additional members and are in charge of the charity's operations. During the year ended 31 March 2022, all committee members were also trustees of the charity. All members and trustees give their time voluntarily and receive no benefits from the charity.

The committee will meet as often as required. In the year ended 31 March 2022, the committee held 5 meetings. Once a year, at the Annual General Meeting (AGM), the results and activities relating to the past year are presented to the members. The trustees also then seek approval from the members for the charity's activities for the next year and approve any changes to the committee membership. The AGM was held on 1 June 2021.

Structure, Governance and Management

As at 1 April 2021 the following people were committee members:

• Shirley Kermer	Trustee and Chair of the Board of Trustees
• Robert Robinson	Trustee
• Margherita de Dominicis	Trustee and Hon Secretary
• Martin Read	Trustee and Hon Treasurer
• Sarah Shadbolt	Committee member
• Nick Simon	Committee member
• Krishna Siva	Committee member
• Gareth James	Committee member
• Raffaele Prencipe	Committee member

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

- 1 June 2021 – resignation of Nick Simon, Sarah Shadbolt and Krishna Siva as committee member
- 1 June 2021 – appointment of Ed Allnutt as committee member and Vice Chair
- 16 July 2021 – resignation of Raffaele Prencipe as committee member
- 16 July 2021 – appointment of Emma de Cassan as committee member
- 16 July 2021 – appointment of Harriet Hall as committee member and Hon Membership Secretary
- 16 July 2021 – appointment of Samantha Walker as committee member
- 10 May 2022 - resignation of Martin Read as Trustee and Hon Treasurer
- 18 May 2022 - appointment of Michiel Kermer as Trustee and Hon Treasurer

The appointment of committee members is subject to approval of members at the AGM. The AGM was held on 1 June 2021 and all appointments after that date are due to be approved at the next AGM, scheduled for January 2023.

Following legal advice, the committee notified the Charity Commission of all those committee members who had not been recognised as trustees and duly registered Gareth James, Ed Allnutt, Emma de Cassan Samantha Walker and Harriet Hall as trustees of the Charity, effective from the dates they joined the committee. All committee members are now registered as trustees of the charity.

During the year, the committee resolved to expand the objects of the charity, update its constitution and to incorporate the charity. The charity was granted status as an Incorporated Charitable Organisation (ICO) by an order from the Charity Commission dated 13 December 2022 and, having completed the necessary legal and procedural steps, has become operational as an ICO with effect from 1 January 2023, under registration number 1199785.

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 committee (being the trustees of the charity) declare that they have approved the trustees' report above.

Signed on behalf of the charity's committee



Shirley Kermer
Chair

Date 16 January 2023

INDEPENDENT EXAMINER'S REPORT to the COMMITTEE of FRIENDS of CLAPHAM COMMON (charity no. 1189142)

I report to the committee on my examination of the accounts of the above Charity for the year ended 31 March 2022.

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



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

THE SME CLINIC
7 Stratford Place
London W1C 1AY

Date: 16 January 2023

Statement of Financial Activities for the year ended 31 March 2022				
		2022		2021
	Notes	Unrestricted Funds	Total Funds	Total Funds
Gross Income in the reporting period		£73,586	£73,586	£9,878
Total Expenditure in the reporting period		£49,299	£49,299	£2,914
Tax Payable	4	-	-	-
Net Income for the reporting period		£24,287	£24,287	£6,964
Reconciliation of Funds:	10			
Total Funds brought forward		£20,821	£20,821	£13,857
Total Funds carried forward		£45,108	£45,108	£20,821
Comprising:				
Legal Fund		£17,291	£17,291	-
Wild Clapham Fund		£7,152	£7,152	-
General Reserve		£20,665	£20,665	£20,821

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 2022

	Notes	2022	2021
Funds Raised			
Donations General	1	£9,804	£250
Donations Wild Clapham	2	£18,631	£0
Donations Legal Fund	3	£24,908	£0
Donations Memorial Trees		£2,278	£0
Membership subscriptions	1	£9,630	£7,870
Grants received		£0	£1,758
Total Funds Raised		£65,251	£9,878
Income from Events			
Tickets sold		£5,720	£0
Bar take		£373	£0
Event sponsorship		£1,000	£0
Other Income		£1,242	£0
		£8,335	£0
Event Costs			
Artists fees		-£328	£0
Materials		-£650	£0
Consumables		-£1,771	£0
Equipment hire		£0	£0
Other		-£388	-£47
		-£3,137	£47
Income /(Loss) from Events		£5,198	-£47
Cost of Activities			
Equipment and materials		-£665	-£932
Biodiversity projects	2	-£16,105	£0
Planting materials and labour	1	-£16,259	-£536
Legal Fund costs	3	-£9,616	£0
Cost of Activities		-£42,645	-£1,468
Overheads	1,4		
IT & software costs		-£1,128	-£780
Insurance		-£286	-£286
PR costs and materials		-£576	£0
Audit & Accountancy		-£360	£0
Admin incl. payment fees		-£804	-£78
Governance		-£203	-£60
Total Overheads		-£3,357	-£1,204
Misc. Expenditure			
Facilities Capex		£0	£0
Grants made		£0	-£45
Charitable donations	5	-£160	-£150
Sundry expenses		£0	£0
Total Misc. Expenditure		-£160	-£195
Surplus / (deficit) for the year		£24,287	£6,964

Notes to the Income & Expenditure Account

1. General donations and membership subscriptions are used to fund planting programmes and overhead costs of operating the charity. General donations were boosted by a significant donation by the April Trust and membership grew by 15% by comparison with 2021 to generate subscription income, with related gift aid, of £9,630. These funds were sufficient to support the planting programme and overheads without dipping into reserves.
2. Wild Clapham was a new initiative launched in 2021 and attracted specific donations of £18,631. £16,105 was invested in creating a wildflower meadow and scrub islands, leaving unspent funds of £2,526. The charity contributed the net proceeds of £4,626 from the summer party, held jointly with The Clapham Society, to add to this reserve, resulting in £7,152 being carried forward to fund similar projects in the future.
3. A campaign to fight large-scale events on Clapham Common was initiated in 2021 and this attracted specific donations of £24,908. An amount of £9,616 was expended on legal advice in conducting this campaign, leaving unspent funds of £15,291. The charity contributed £2,000 from its general reserve to add to the Legal Fund, resulting in a reserve of £17,291 to be carried forward for funding the campaign in future years as and when needed.
4. Overheads are costs incurred which relate to operating the charity. PR costs and payment fees increased by comparison with 2021 in line with a step up in activity to promote the new initiatives and process the associated donations.
5. The charity donated £160 to Action Bequia, a charity founded by Richard Roxburgh to maintain and support infrastructure, environment and the community of Bequia, an island in the Grenadines. Richard and Suzanna Roxburgh are generous supporters of the Friends.
6. The results for 2021 were restated to include gift aid receivable on eligible donations.

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 2022

Balance Sheet							
Notes	Assets			Notes	Liabilities		
		31/03/2022	31/3/2021			31/03/2022	31/3/2021
	Current Assets				Current Liabilities		
	HSBC	£6,549	£19,281	6	Creditors	£10,986	£0
	Metro	£41,588	£0				
	Petty Cash	£0	£0	7	Advance Income Received	£796	£0
	Total Cash	£48,138	£19,281				
5	Debtors	£8,752	£1,540				
	Prepayments	£0	£0				
	Total Debtors	£8,752	£1,540				
	Total Current Assets	£56,890	£20,821		Total Current Liabilities	£11,782	£0
				8	Designated Reserves		
					Legal Fund	£17,291	£0
					Wild Clapham	£7,152	£0
						£24,443	£0
					General Reserves		
					Reserves brought forward	£20,821	£13,857
					Surplus /Loss for year	£24,287	£6,964
					Transfer to Designated Reserves	-£24,443	£0
					Reserves carried forward	£20,665	£20,821
					Total Unrestricted Funds	£45,108	£20,821
	Total Assets	£56,890	£20,821		Total Liabilities	£56,890	£20,821

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: 16 January 2023

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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 (2021: Nil) or were reimbursed for any costs incurred in pursuit of their duties (2021: Nil).

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2021: 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 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.

5. Debtors

Debtors represent amounts receivable as at year end

	2022	2021
Gift Aid receivable from HMRC	£8,377	£1,540
Post year end banking of subscriptions received	<u>£ 375</u>	<u>-</u>
	£8,752	£1,540

6. Current Liabilities

Creditors represent costs incurred but not settled prior to 31 March 2022. The main creditor was an invoice for £10,548 for the creation of the wildflower meadow.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

7. Advance Income Received

Advance income received represents income received less costs incurred prior to 31 March 2022 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 will be 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.

8. Unrestricted Funds

The charity realised a surplus of £ 24,287 for the year. £15,291 was attributable to the campaign to fight large scale events on Clapham Common and was set aside in a designated Legal Fund, to which the charity contributed a further £2,000 from its general reserves. £7,152 was attributable to the Wild Clapham initiative and was set aside in a designated Wild Clapham Fund. The balance of the surplus for the year of £1,844 was added to the general reserves brought forward, which after the contribution of £2,000 to the Legal Fund, resulting in general reserves of £20,665 carried forward.

	2022	2021
General Reserves brought forward	£ 20,821	£ 13,857
Transfer to Legal Fund	£ (2,000)	-
Surplus for the year	<u>£ 1,844</u>	<u>£ 6,964</u>
General Reserves carried forward	<u>£ 20,665</u>	<u>£ 20,821</u>
Legal Fund brought forward	-	-
Surplus for the year	£15,291	-
Transfer from general reserves	<u>£ 2,000</u>	-
Legal Fund carried forward	<u>£ 17,291</u>	<u>£ -</u>
Wild Clapham Fund brought forward	-	-
Surplus for the year	£ 7,152	-
Transfer from general reserves	<u>£ -</u>	-
Wild Clapham Fund carried forward	<u>£ 7,152</u>	<u>£ -</u>
Total Unrestricted Reserves	£45,108	£ 20,821

The committee has determined 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.