# Friends In St Helier

## Financial Statements

## For the Year Ended 31 March 2026

**Friends In St Helier**

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**Trustees' Annual Report for the year 2025-26**

The Trustees are pleased to present their Annual Report together with the financial statements for the year ending 31 March 2026

## Trustees

| | |
|---|---|
| Abdul Raheman Mohidin | Chair |
| Helen Jones | Secretary |
| Maurice Albert Gilley | Treasurer |
| Ann Giddy | Operations Secretary |
| Mavis Valerie Jacobs | Fundraising Secretary |
| Alan Warrener | User and Volunteer |
| Jean Payne | User and Volunteer |
| Shirley Saunders | User and Volunteer |
| *Frances Chandler* | User and Volunteer |

## Structure, governance and management

**Governing Document**

Friends In St Helier is an unincorporated charity governed by its constitution which was adopted on 23 April 2009 and amended July 2013. The charity was registered with Charity Commission on 11 January 2010.

**Appointment of Trustees**

Trustees are appointed or reappointed every three years at the Annual General Meeting.

## Objectives, activities, achievements and performance

**Summary of the objectives of the charity set out in its governing document**

To promote the welfare of older people living on the St Helier Estate, Morden and surrounding area in any manner which may be deemed by law to be charitable.

**Summary of the main activities undertaken for the public benefit in relation to these objects**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

A grant of £50.1k from London Borough of Merton and donations of £6.1k enabled us to keep our operations going. We were able to operate for 45 weeks. We served 3900 meals. Provided 135 exercise classes, thanks to the Merton Borough of sports grant. The attendance has averaged 90 members per week. Transported was provided to 22 vulnerable members weekly. Staff organise 3 outings for members and one four-night holiday. These were a great success. Christmas lunches were well attended at all the Clubs. 4 parties for members and guests were held, on average 40 people attended each. We again worked with NHS Southwest London to promote community vaccination programmes and local pharmacies.

We remain active in supporting the Merton Community Hub and also active in the Merton sustainable Project the Food Response Network.

**Appreciation**

Trustees (9) are grateful for the many hours staff (3), volunteers (20), have spent encouraging and supporting members. Without their valuable contribution of time, energy and expertise, we would not have been able to achieve so much. Trustees are grateful for the support and funding received from London Borough of Merton, Borough of Sports, Clarion Futures and all the other small donors who have helped us.

## Financial review

The accounts show a loss of £5,857. This can be attributed to a drop in numbers attending the clubs, staff wages and the increase in retail prices. We managed to raise funds around £10,000 through donations and fund raising. We earned £768 in bank interest. We had to use reserves to pay for some of the expenditure. Merton again gave us an operational grant of £50,137. We were not successful in attracting large commercial or charity foundation donors.

Trustees reviewed all the clubs and agreed to operate Yenston Close as a keep fit breakfast club. All clubs will be reviewed before the next Civic Pride funding round in September 2026. Trustees also agreed to increase the price of lunch by £1 from May 2026.

The Trustees expressed their condolences to family and friends of our members who passed away this year. Many had been clients of F.I.S.H for over 10 years, they will be missed.

**Reserves Policy**

The Reserves Policy was reviewed. The aim remains the same to ensure reserves held are equal to 6 months of operating expenditure.

## Opportunities Staff Report

The Trustees, staff and volunteers are committed to ensuring we meet our goals and values in 2026. We will carry on providing meals, recreation, information, advice and support the elderly community of Merton to live a healthy and independent life. We will adapt our services accordingly to meet the demands and challenges that arise in the coming years.

Staff levels and volunteer numbers were reviewed. One member of staff decided to work one day a week. Trustees did not approve any wage increases. Wage increases are dependent upon available funding, but we are committed to paying the London Living Wage.

## Declaration

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

Signed on behalf of the Charity's trustees

Abdul Raheman Mohidin
Chair
Date: 25/8/2026

Maurice Albert Gilley
Treasurer
Date: 25/8/26

Proacc Consulting
Chartered Certified Accountants

# Independent Examiner's Report to the trustees of Friends In St. Helier Trust

I report on the accounts of the Friends In St. Helier Trust (Charity No: 1133500) for the year ended 31 March 2026, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

As the trustees of the charity, 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.

**Independent examiner's statement**

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

- *accounting records were not kept in respect of the charity as required by section 130 of the Act; or*
- the accounts do not accord with those records; or
- the accounts do 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.

Waqar Ahmed ACA FCCA
c/o Proacc Consulting Ltd
Chartered Certified Accountants
3rd Floor, 86-90 Paul Street, London
EC2A 4NE

Date: 25-08-2026

## Statement of financial activities

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|---|
| **Incoming resources** | | | | | |
| Donations and legacies | | 61,344 | - | 61,344 | 58,774 |
| Charitable activities | | 47,612 | 5,074 | 52,686 | 44,083 |
| Investment activities | | 768 | - | 768 | 1,020 |
| ***Total*** | 3 | 109,724 | 5,074 | 114,798 | 103,877 |
| **Resources expended** | | | | | |
| Fundraising expenses | | 558 | | 558 | 590 |
| Charitable activities | 4 | 114,342 | 5,755 | 120,097 | 117,225 |
| ***Total*** | | 114,900 | 5,755 | 120,655 | 117,815 |
| **Net income/(expenditure) before investment gains/(losses)** | | (5,176 ) | (681 ) | (5,857 ) | (13,938 ) |
| Net gains/(losses) on investments | | - | - | - | - |
| **Net income/(expenditure)** | | (5,176 ) | (681 ) | (5,857 ) | (13,938 ) |
| Transfers between funds | | - | - | - | - |
| Other recognised gains/(losses) | | - | - | - | - |
| ***Net movement in funds*** | | (5,176 ) | (681 ) | (5,857 ) | (13,938 ) |
| ***Reconciliation of funds:*** | | | | | |
| Total funds brought forward | | 42,958 | 2,677 | 45,635 | 59,573 |
| ***Total funds carried forward*** | 10 | 37,782 | 1,996 | 39,778 | 45,635 |

**Friends in St Heller**
**As at 31 March 2026**

## Balance sheet

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank and in hand | 8 | 43,435 | 3,106 | 46,541 | 53,292 |
| Prepayments & other receivables | 9 | 9,266 | - | 9,266 | 772 |
| *Total current assets* | | 52,701 | 3,106 | 55,807 | 54,064 |
| **Creditors: amounts falling due within one year** | 7 | 14,919 | 1,110 | 16,029 | 8,429 |
| *Net current assets/(liabilities)* | | 37,782 | 1,996 | 39,778 | 45,635 |
| *Total assets less current liabilities* | | 37,782 | 1,996 | 39,778 | 45,635 |
| **Creditors: amounts falling due after one year** | | - | - | - | - |
| ***Total net assets or liabilities*** | | 37,782 | 1,996 | 39,778 | 45,635 |
| Funds of the Charity | | | | | |
| Unrestricted funds | 10 | 37,782 | - | 37,782 | 42,958 |
| Restricted funds | | - | 1,996 | 1,996 | 2,677 |
| *Total funds* | | 37,782 | 1,996 | 39,778 | 45,635 |

The financial statements were approved by the board of trustees and were signed on their behalf by:

Abdul Raheman Mohidin
Chair
Date: 25/8/26

Maurice Albert Gilley
Treasurer
Date: 25/8/26

The notes on page 7 to 10 form part of the financial statements

## 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

## 2 Accounting policies

### Going Concern

These accounts have been prepared on a going concern basis. There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity has received government grants in the reporting period.

### Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

### Volunteer help

The value of any voluntary help received is not included in the accounts.

### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Fund structure

Restricted funds are spent in accordance with specific instructions of the donor.
Unrestricted income funds comprise those funds which are spent at the discretion of management committee for any purpose in the furtherance of the charitable objectives.

## 3 Analysis of income

| | | Unrestricted funds £ | Restricted funds £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|---|
| **Donations and legacies:** | Donations and gifts | 9,399 | - | 9,399 | 7,931 |
| | Legacies | - | - | - | - |
| | General grants provided by government/ other charities | 51,945 | | 51,945 | 50,844 |
| | | 61,344 | - | 61,344 | 58,774 |
| **Charitable activities:** | Transport | 2,898 | - | 2,898 | 3,065 |
| | Kitchen | 17,805 | - | 17,805 | 15,810 |
| | Holiday Club | 20,773 | - | 20,773 | 14,452 |
| | Subscriptions | 6,136 | - | 6,136 | 6,257 |
| | Keep Fit | - | 5,074 | 5,074 | 4,500 |
| | | 47,612 | 5,074 | 52,686 | 44,083 |
| **Investment activities:** | Bank interest | 768 | - | 768 | 1,020 |
| | | 768 | - | 768 | 1,020 |
| **TOTAL INCOME** | | 109,724 | 5,074 | 114,798 | 103,877 |

## 4 Expenditure on charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|
| Transport | 3,255 | | 3,255 | 3,420 |
| Wages | 59,797 | - | 59,797 | 63,637 |
| Pensions | 1,794 | - | 1,794 | 1,909 |
| Rent | 8,249 | - | 8,249 | 7,906 |
| Kitchen Supplies | 15,523 | - | 15,523 | 14,581 |
| Holiday club | 19,464 | - | 19,464 | 17,076 |
| Volunteer expenses | 261 | - | 261 | 20 |
| Telephone | 614 | - | 614 | 589 |
| Insurance | 716 | - | 716 | 697 |
| Licence | 432 | - | 432 | 419 |
| Accountancy and Independent Examination | 1,500 | - | 1,500 | 1,500 |
| Printing, postage & stationery | 468 | - | 468 | 853 |
| Travel & parking | 787 | - | 787 | 590 |
| Member entertainment | 615 | - | 615 | 913 |
| Member health | - | 5,755 | 5,755 | 2,545 |
| Computer & software | 491 | - | 491 | 485 |
| Professional Fees | 97 | - | 97 | - |
| Sundries | 278 | - | 278 | 83 |
| | 114,342 | 5,755 | 120,097 | 117,225 |

## 5 Staff Costs

| | | |
|---|---|---|
| Salaries and wages | 59,797 | 63,637 |
| Pension | 1,794 | 1,909 |
| | 61,591 | 65,546 |

The Average number of paid staff employed during the year was 3. (2025: 3)

All directors/trustees are volunteers and they do not receive any remuneration for their services (2025 £Nil).

## 6 Accountancy and Independent Examination Costs

| | | |
|---|---|---|
| Independent Examination | 1,000 | 1,000 |
| Accountancy Services | 500 | 500 |
| | 1,500 | 1,500 |

## 7 Creditors: Amount falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Accruals | 4,560 | 4,550 |
| Other creditors | 11,469 | 3,879 |
| | 16,029 | 8,429 |

## 8 Cash at bank and in hand

| | | |
|---|---|---|
| Bank | 42,107 | 50,036 |
| Cash In Hand | 4,434 | 3,256 |
| | 46,541 | 53,292 |

## 9 Prepayments & other receivables

| | | |
|---|---|---|
| Prepayments | 8,901 | 240 |
| Other receivables | 365 | 532 |
| | 9,266 | 772 |

## 10 Funds

Details of funds held and movements during current year

| | Balance at 1 April 2025 | Incoming Resources | Resources Expended | Balance at 31 March 2026 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted Funds | 42,958 | 109,724 | (114,900 ) | 37,782 |
| Restricted Funds | 2,677 | 5,074 | (5,755 ) | 1,996 |
| | 45,635 | 114,798 | (120,655 ) | 39,778 |

Details of funds held and movements during previous year

| | Balance at 1 April 2024 | Incoming Resources | Resources Expended | Balance at 31 March 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted Funds | 58,851 | 99,377 | (115,270 ) | 42,958 |
| Restricted Funds | 722 | 4,500 | (2,545 ) | 2,677 |
| | 59,573 | 103,877 | (117,815) | 45,635 |

## 11 Transactions with trustees and related parties

All trustees are volunteers and do not receive any remuneration for their services. (2025: Nil)

There was no reimbursement of trustees expenses during the year (2025: Nil).

## 12 Post balance Sheet events

There are no post-balance sheet events with an impact on the Charity's financial statements