Charity number: 1184828
Company number: CE018480

The Friends of Harrow Weald

Trustees' report and financial statements

for the year ended 31 December 2024

The Friends of Harrow Weald

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The Friends of Harrow Weald

Legal and administrative information

Charity number	1184828
Company registration number	CE018480
Registered office	80 Boxtree Lane Harrow HA3 6JN
Trustees	Rolland Vaughan Sara-Jane Reeves-Smith Neil Barber
Accountants	Ms R Golesorkhi 28 Ridge Close Kingsbury NW90UD

The Friends of Harrow Weald

Report of the trustees
for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management
The charity is registered as a charity and governed by its constitution dated 8th August 2019. It is run by a small team of Trustees, assisted by volunteers.

Objectives and activities
To further or benefit the residents of harrow weald, and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authority, (London Borough of Harrow), voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

Achievements and performance
The Friends of Harrow Weald are continuing to work towards transforming parks into the very best community centres. For the benefit of both the environment and park users, parks should be carbon neutral and kept free from plastic and general litter, provide accessible drinking water and a safe environment for all with a strong emphasis on recycling and teaching.

The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

Financial review
The Friends ran very successful sessions at the cafe and managed to increase revenue sufficiently to convert last years deficit to an overall surplus for the year.

The friends aim to build up a reserve of funds sufficient to meet needs for three months of no income, but so far have not been succesfull.

Statement of trustees' responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Friends of Harrow Weald

Report of the trustees
for the year ended 31 December 2024

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

On behalf of the board

Rolland Vaughan
Trustee
21 August 2026

The Friends of Harrow Weald

Independent examiner's report to the trustees on the unaudited financial statements of The Friends of Harrow Weald.

I report on the accounts of The Friends of Harrow Weald for the year ended 31 December 2024 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

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) It is my responsibility under section 145 of The Act and in carrying out my examination I have followed the procedures laid down in the General Directions given by the Charity Commission under section 4145(5)(b) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements: to keep proper accounting records in accordance with section 130 of the Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act as 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.

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms R Golesorkhi

Independent examiner
28 Ridge Close
Kingsbury

NW90UD

The Friends of Harrow Weald

Income and expenditure account

For the year ended 31 December 2024

	Notes	2024 £	2023 £
Income		68,954	61,493
Operating expenditure		(65,409)	(66,051)
Operating surplus/(deficit)		3,545	(4,558)
Retained surplus/(deficit) for the financial year		3.545	(4,558)

All activities derive from continuing operations.

The notes on pages 7 to 10 form an integral part of these financial statements.

The Friends of Harrow Weald

Balance sheet
as at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	4		2,131		3,219
Current assets					
Stocks		1,200		595	
Cash at bank and in hand		270		1,096	
		1,470		1,691	
Creditors: amounts falling due within one year	5	(3,861)		(8,715)	
Net current liabilities			(2,391)		(7,024)
Deficiency of assets			(260)		(3,805)
Funds	6				
Unrestricted income funds	7		(260)		(3,805)
Total funds			(260)		(3,805)

The financial statements were approved by the trustees on 21 August 2026 and signed on its behalf by

Rolland Vaughan
Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

1. Accounting policies

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

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts 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.

Donated 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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

1.6. Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

2. Voluntary income

	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Cafe sales	68,663	68,663	61,150
Donations and Legacies	291	291	343
	68,954	68,954	61,493

3. Employees

Employment costs

	2024	2023
	£	£
Wages and salaries	29,719	22,973

No employee received emoluments of more than £60,000 (2023: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2024 Number	2023 Number
	4	4

4. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 January 2024	6,398	6,398
Additions	240	240
At 31 December 2024	6,638	6,638
Depreciation		
At 1 January 2024	3,179	3,179
Charge for the year	1,328	1,328
At 31 December 2024	4,507	4,507
Net book values		
At 31 December 2024	2,131	2,131
At 31 December 2023	3,219	3,219

5. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	386	
Other creditors		3,150
Accruals and deferred income	3,475	5,565
	3,861	8,715

6. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2024 as represented by:		
Tangible fixed assets	2,131	2,131
Current assets	1,470	1,470
Current liabilities	(3,861)	(3,861)
	(260)	(260)

7. Unrestricted funds

	At 2024	Incoming resources	Outgoing resources	At 2024
	£	£	£	£
Funds	(3,805)	68,954	(65,409)	(260)

The Friends of Harrow Weald

Detailed statement of financial activities

For the year ended 31 December 2024

		2024		2023
	£	£	£	£
Incoming resources				
Voluntary income				
Cafe sales		68,663		61,150
Donations and Legacies		291		343
		68,954		61,493
Total incoming resources		68,954		61,493
Park Expenditure				
Activity **1** - Opening stock	595		560	
Purchases	20,789		26,154	
Closing stock	(1,200)		(595)	
Staff - Salaries & wages	29,719		22,973	
Establishment - Rent	10,500		12,147	
Establishment - Repairs & maintenance	(28)		990	
Establishment - Insurance	713		609	
Motor vehicle expenses	566		828	
Professional - Accountancy fees	1,950		850	
Telephone	116		168	
Office expenses - Other	301		20	
Depreciation & impairment	1,328		1,279	
Bank charges	60		68	
Total costs		65,409		66,051

The Friends of Harrow Weald

Detailed statement of financial activities

For the year ended 31 December 2024

	2024 £	2023 £
Charitable activities		
Net incoming/(outgoing) resources for the year	3,545	(4,558)