Charity registration number 1192097 (England and Wales)

THE PETER HARRINGTON FOUNDATION

Annual report and unaudited financial statements

For the year ended 31 December 2025

THE PETER HARRINGTON FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	RE Sandall P L Harrington Eamonn O'Domhnaill
Charity number (England and Wales)	1192097
Independent Examiner	R S Caethoven 42 Rookery Way Seaford BN25 2TD

THE PETER HARRINGTON FOUNDATION

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THE PETER HARRINGTON FOUNDATION

TRUSTEES' REPORT

For the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The Peter Harrington Foundation is a Charitable Incorporated Organisation registered 30 October 2020 with Charity Commission under charity number 1192097 and Companies House under registered number CE023167.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 2019).

Objectives and activities

The Peter Harrington Foundation makes grants to charities or individuals or directly funds activities, for the public benefit, to

- advance education of people working or aspiring to work within the rare book trade in the UK;
- relieve and assist people in need in any part of the world who are subject to poverty by way of social or economic circumstances;
- relieve and assist people in need in any part of the world who are the victims of war or natural disaster or catastrophe;
- provide grants or donations to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

During 2025 the foundation has supported a number of local and national charities in line with our purposes, making grants in response to emergency appeals and applications to the Trust from registered charities. We also continued our long-term support of the ABA Educational Trust, which promotes and supports education and research in the field of rare books.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Foundation is proud to continue to provide support to help people enter or grow a career in the antiquarian book trade, as well as continuing to support the broader work of the Antiquarian Booksellers' Association Educational Trust. The charity has also continued to support local charities and hospitals as well as international emergency disaster relief efforts. Looking forward to 2026, the Trustees have agreed that the work of the charity should focus more specifically on our core objectives and will increase support of education and training opportunities for new and prospective members of the antiquarian book trade.

Financial review

The Foundation has unrestricted funds remaining in the bank at the end of the financial year which are available for distribution of grants and disbursements in accordance with the charity's purposes as and when the Trustees see fit.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is governed by a Foundation model constitution

The trustees who served during the year and up to the date of signature of the financial statements were:

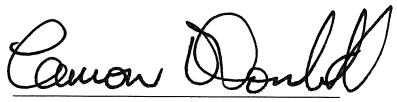
R E Sandall
P L Harrington
Eamonn O'Domhnaill

R E Sandall retired by rotation on 1 September 2025 and was re-elected for a further term of three years.

Trustees are selected having regard to the skills, knowledge and experience needed for the effective administration of the CIO. Appointment and re-appointment is by resolution passed at a properly convened meeting of the Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Eamonn O'Domhnaill
Trustee

14 October 2026

THE PETER HARRINGTON FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PETER HARRINGTON FOUNDATION

I report to the trustees on my examination of the financial statements of The Peter Harrington Foundation (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

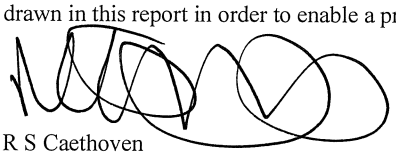
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.



R S Caethoven
42 Rookery Way
Seaford
BN25 2TD

Dated: 14 October 2026

THE PETER HARRINGTON FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	45,624	44,893
Investments	4	398	7
Total income		46,022	44,900
Expenditure on:			
Charitable activities	5	45,703	29,095
Total expenditure		45,703	29,095
Net income and movement in funds		319	15,805
Reconciliation of funds:			
Fund balances at 1 January 2025		90,053	74,248
Fund balances at 31 December 2025		90,372	90,053

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PETER HARRINGTON FOUNDATION

BALANCE SHEET

As at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Debtors	9	31,146		14,899	
Cash at bank and in hand		59,226		76,314	
		90,372		91,213	
Creditors: amounts falling due within one year	10	(0)		(1,160)	
Net current assets			90,372		90,053
The funds of the charity					
Unrestricted funds			90,372		90,053
			90,372		90,053

The financial statements were approved by the trustees on 14 October 2026

Eamonn O'Domhnaill
Trustee

THE PETER HARRINGTON FOUNDATION

STATEMENT OF CASH FLOWS
For the year ended 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash Flows from operating activities					
Cash generated from operations	12		(17,486)		12,884
Investing activities					
Investment income received		398		7	
Net cash generated from investing activities			398		7
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			(17,088)		12,891
Cash and cash equivalents at beginning of year			76,314		63,423
Cash and cash equivalents at end of year			59,226		76,314

1 Accounting policies

Charity information

The Peter Harrington Foundation is a charity registered in England and Wales with the Charity Commission under charity number 1192097 and Companies House under CE023167. The registered office is 100 Fulham Road, London. SW3 6HS.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest£.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going-concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grant awards are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Donations and gifts	45,624	44,893

4 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	398	7

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Grant funding of activities	45,601	27,800
Share of support and governance costs (see note 6)		
Governance	102	1,295
	45,703	29,095
Analysis by fund		
Unrestricted funds	45,703	29,095

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	102	1,295
Analysed between:		
Charitable activities	102	1,295

Governance costs comprise:	2025 £	2024 £
Accountancy	0	1,160
Bank charges	102	135
	102	1,295

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was 0 (2024: 0).

9 **Debtors**

	2025	2024
Amounts falling due within one year:	£	£
Accrued income	16,253	14,899

10 **Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals	0	1,160

11 **Related party transactions**

There were no disclosable related party transactions during the year.

12 **Cash generated from operations**

	2025	2024
	£	£
Surplus for the year	319	15,805
Adjustments for:		
Investment income recognised in statement of financial activities	(398)	(7)
Movements in working capital:		
(Increase) in debtors	(16,247)	(2,918)
Increase/(decrease) in creditors	(1,160)	4
Cash generated from operations	(17,486)	12,884

13 **Analysis of changes in net funds**

The charity had no material debt during the year.