The Peterhouse School Foundation

Charity Number 1193850

ANNUAL REPORT and DORMANT FINANCIAL STATEMENTS

For the period ended: 31st March 2026

THE PETERHOUSE SCHOOL FOUNDATION
REPORT AND ACCOUNTS
For the period ended 31st March 2026

CONTENTS

	Pages
Reference and Administrative Details	1
Trustees' Report	2
Accounting Policies	3 - 4
Dormant Balance Sheet	5

TRUSTEES

A Grainger

J Howard

C Wallace

J Gordon

REGISTERED ADDRESS

Peterhouse School
Preston New Road
Southport
PR9 8PA

REGISTERED CHARITY NUMBER

1193850

PRINCIPAL BANKERS

The Royal Bank of Scotland
10TH Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

INTRODUCTION

The Trustees present their annual report and accounts for the year ended 31st March 2026.

During this period the Charity had dormant accounts.

The financial statements have been prepared in accordance with the accounting policies set out in pages 4 - 5 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)".

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under the Charities Act 2011 on the 18th March 2021.

The Trustees are legally responsible for the governance and management of the Charity. Trustees are responsible for setting strategies and policies and ensuring these are implemented.

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

Mr A Grainger
Mr C Wallace
Mrs J Howard
Mr J Gordon

The Charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Sytems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are:

For the public benefit, to advance the education of, and relieve the needs of, autistic children and young people by providing grants of financial assistance to support:

- the development and operation of Peterhouse School and to promote its mission and values in the provision and advancement of specialist education for autistic children and young people;

- registered charitable organisations established to support children and young people with a diagnosis of Autism Spectrum Condition through outreach work and services, including advice, support, training and direction around Autism Spectrum issues.

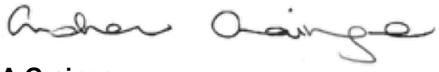
PUBLIC BENEFIT

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

ACHIEVEMENTS AND FINANCIAL PERFORMANCE

The CIO did not commence activities during the period, and no financial transactions took place during this period.

This report was approved by the Board on the 27th August 2026 and signed on its behalf by:



A Grainger
Trustee

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

(a). Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable law and are in accordance with applicable Accounting Standards and Charity Commission Guidance.

(b). Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the Charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

No income was received during the period.

(c). 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.

Other financial assets
Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets
Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset’s original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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 receipts 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.

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

(d). Investments

The charity has no investments.

THE PETERHOUSE SCHOOL FOUNDATION
BALANCE SHEET
As at 31st March 2026

	Notes	2025 £	2024 £
FIXED ASSETS		-	-
CURRENT ASSETS			
Debtors		-	-
Cash at bank and in hand		-	-
		-	-
LIABILITIES			
Creditors: Amounts falling due within one year		-	-
CURRENT LIABILITIES		-	-
NET ASSETS/(LIABILITIES)		-	-
TOTAL RESERVES		-	-

Approved by the board of The Peterhouse School Foundation on 27th August 2026 and signed on their behalf by:

A Grainger
Trustee

Charity Number : 1193850