



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees	Tom Roberts Adventure Centre Ltd		
On accounts for the year ended	31/12/2024	Charity no (if any)	1096583
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

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 Trust'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 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.

Signed:

Date:

10/09/2025

Name:

Adeel Sahi

Relevant professional qualification(s) or body (if any):

ACCA

Address:

Bowdon Accounting Services Ltd

Bartle House, Oxford Court,

Manchester M2 3WQ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

Charity Registration Number : 1096583

Company Registration Number : 04236577

TOM ROBERTS ADVENTURE CENTRE LTD.

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

TOM ROBERTS ADVENTURE CENTRE LTD.
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Paul Charles Jones
Peter Ronald Goulding
Matt Banks
Graham Highton
Rebecca Ann Cole
Melvyn Paul Cole
Desmond Albert Ian Jackson
Michael John Hencher
Edward Frank Roberts

Charity Number

1096583

Company Number

04236577

Registered Office

Yates Farm
Malswick
Gloucestershire
GL18 1HE

Independent Examiner

Bowdon Accounting Services
Bartle House
Oxford Court
Manchester
M2 3WQ

TOM ROBERTS ADVENTURE CENTRE LTD.

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TOM ROBERTS ADVENTURE CENTRE LTD.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024 .

Trustees' report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The charity provides a camping and adventure centre (both residential and non-residential) for all, but in particular for youth groups, young people, families and churches.

Public benefit

The Trustees consider that the activities of the charity, as described above, provide a public benefit. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The charity does not make grants to other organisations

Structure, governance and management

Nature of governing document

The charity is governed by the Articles and Memorandum of Association, together with various formal policy documents.

Objectives and policies

The charity's activities do not expose it to credit risk, cash flow risk or liquidity risk. The use of financial derivatives is therefore unnecessary.

Cash flow risk

The charity's activities do not expose it to the financial risks of changes in foreign currency exchange rates and interest rates.

Credit risk

The charity's principal financial assets are bank balances and cash. The charity is not exposed to a credit risk.

Liquidity risk

To maintain liquidity and to ensure that sufficient funds are available for ongoing operations and future developments, the charity retains funds on deposit.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Paul Charles Jones
Peter Ronald Goulding
Matt Banks
Graham Highton
Rebecca Ann Cole
Melvyn Paul Cole
Desmond Albert Ian Jackson
Michael John Hencher
Edward Frank Roberts

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Tom Roberts Adventure Centre Ltd. for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

This report was approved by the trustee and signed on its behalf by:

Paul Charles Jones
Chair

Date: 16/9/25



TOM ROBERTS ADVENTURE CENTRE LTD.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	3,082	3,082	610
Charitable activities	3	154,017	154,017	122,141
Investments	4	2,118	2,118	-
Total		159,217	159,217	122,751
Expenditure on:				
Charitable activities	5	84,811	84,811	59,548
Total		84,811	84,811	59,548
Net income/(expenditure)		74,406	74,406	63,203
Net movement in funds		74,406	74,406	63,203
Reconciliation of funds:				
Total funds brought forward		895,449	895,449	832,246
Total funds carried forward		969,855	969,855	895,449

TOM ROBERTS ADVENTURE CENTRE LTD.

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

Recommended categories by activity	Notes	Total Funds 2024 £	Total Funds 2023 £
Fixed assets			
Tangible assets	6	871,322	865,606
Total fixed assets		871,322	865,606
Current assets			
Debtors	7	4,180	1,343
Cash at bank and in hand	8	139,639	80,828
Total current assets		143,819	82,171
Creditors: amounts falling due within one year	9	3,867	2,631
Net current assets/(liabilities)		139,952	79,540
Total assets less current liabilities		1,011,274	945,146
Creditors: amounts falling due after one year	10	41,419	49,697
Total net assets or liabilities		969,855	895,449
Funds of the Charity			
Unrestricted funds	11	969,855	895,449
Restricted income funds	11	-	-
Endowment funds	11	-	-
Total funds		969,855	895,449

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 September 2025 and signed on its behalf by:

Paul Charles Jones

Chair

Date:

16/9/25



TOM ROBERTS ADVENTURE CENTRE LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Any amounts relating to future periods are deferred.

1.5 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.6 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.7 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.8 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

1.9 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	3,082	3,082	607
Gift Aid	-	-	3
	<u>3,082</u>	<u>3,082</u>	<u>610</u>

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Archery Income	150	150	150
Camp Income	153,130	153,130	121,972
Catering Income	-	-	(298)
Conference Room Income	470	470	-
Other Site Income	267	267	317
	<u>154,017</u>	<u>154,017</u>	<u>122,141</u>

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	2,118	2,118	-
	<u>2,118</u>	<u>2,118</u>	<u>-</u>

5. Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Direct Costs - Catering	8,292	2,748
Direct Cost Climbing Tower	200	-
Archery Expenses	-	59
Advertising	-	373
Staff Salaries	32,491	15,005
Water Rates	2,871	3,434
General Rates	(96)	1,326
Repair & Maintenance - Property	10,075	4,430
Electricity	5,120	4,809
Gas	2,591	3,211
Waste Disposal	2,097	2,802
Fuel and Oil - Equipment	1,843	619
Repair & Maintenance - Equipment	4,193	2,712
Travel	-	18
Postage & Carriage	8	12
Telephone	804	694
Stationery	15	72
IT Expenses	241	549
Legal Fees	-	235
Professional Fees	519	-
Cleaning	1,091	882
Interest Paid	2,411	2,748
Bank Charge	-	(113)
Depreciation	3,079	6,984
Subscriptions	583	336
Training Costs	32	-
Insurance	5,791	5,180
Refreshments	64	157
Sundries	352	276
Other	144	(10)
	84,811	59,548

6. Tangible Fixed Assets

	Freehold Land & Buildings	Equipment
	£	£
6.1 Cost or valuation		
At 01 January 2024	851,095	77,292
Additions	4,515	4,280
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	855,610	81,572

6.2 Depreciation and impairments

At 01 January 2024	-	62,781
Charge for the year	-	3,079
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	-	65,860

6.3 Net book value

At 01 January 2024	851,095	14,511
At 31 December 2024	855,610	15,712

7. Debtors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Debtors Control Account	4,180	1,068
Prepayments & accrued income	-	275
	4,180	1,343

8. Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Current Account	37,748	80,828
Kingdom Account	(227)	-
CCLA Deposit Account	102,118	-
	139,639	80,828

9. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Barclay Card	-	95
Creditors Control Account	3,384	2,216
Output VAT	(2,040)	14
Input VAT	(55)	(25)
VAT Control	1,928	(94)
Accruals and deferred income	650	425
	3,867	2,631

10. Creditors: Amounts falling due after one year

	Total funds 2024	Total funds 2023
	£	£
Trustees' Loans	14,135	14,135
Charity Bank Mortgage	20,284	24,562
Bounceback Loan	7,000	11,000
	41,419	49,697

11. Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	895,449	159,217	84,811	-	-	969,855
Total	895,449	159,217	84,811	-	-	969,855

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	832,246	122,751	59,548	-	-	895,449
Total	832,246	122,751	59,548	-	-	895,449

11.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

12. Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) True

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	£
						-
						-
						-
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) True

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£		£	£
						-
						-
						-
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

12.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter 'False'.

No trustee expenses have been incurred (True or False)

True

This year

Last year

Type of expenses reimbursed

£

£

Travel

Subsistence

Accommodation

Other (please specify):

Total

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

12.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter true in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) **True**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) **True**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

13. Additional Disclosures

A difference of £303 was identified between net assets and unrestricted funds in the prior year. The opening balance of unrestricted funds has been adjusted accordingly. This has no impact on total funds or net assets.