

**TOM ROBERTS ADVENTURE CENTRE LTD.
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Bowdon Accounting Services Ltd.
Bartle House
Oxford Court
Manchester
M2 3WQ

Tom Roberts Adventure Centre Ltd.
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**Tom Roberts Adventure Centre Ltd.
Reference and Administrative Details
For The Year Ended 31 December 2025**

Trustees

Paul Charles Jones - Chair
Peter Ronald Goulding
Matt Banks
Graham Highton
Rebecca Ann Cole
Melvyn Paul Cole
Desmond Albert Ian Jackson
Michael John Hencher
Edward Frank Roberts
Rhoda Mary Roberts (appointed 26/01/2026)
Timothy Luke Fletcher (appointed 09/04/2025)

Charity Number

1096583

Company Number

04236577

Principal Address

Yates Farm
Malswick
Gloucestershire
GL18 1HE

Independent Examiner

Adeel Sahi
Bowdon Accounting Services Ltd.
Bartle House
Oxford Court
Manchester
M2 3WQ

Tom Roberts Adventure Centre Ltd.
Company No. 04236577
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

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.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Grant Making Policies

The charity does not make grants to other organisations.

Structure, Governance and Management

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.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Tom Roberts Adventure Centre Ltd. for the purposes 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. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Tom Roberts Adventure Centre Ltd.
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. Jones', is written over a horizontal dashed line.

Paul Charles Jones

Trustee
Date

Tom Roberts Adventure Centre Ltd.
Independent Examiner's Report to the Trustees of Tom Roberts Adventure Centre Ltd.
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Adeel Sahi
Date 07/04/2026
Bartle House
Oxford Court
Manchester
M2 3WQ

Tom Roberts Adventure Centre Ltd.
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	6,672	3,082
Charitable activities:	4		
Charitable activities		172,757	154,017
Investments	5	3,518	2,118
		<u>182,947</u>	<u>159,217</u>
EXPENDITURE ON:			
Charitable activities:	7		
Charitable activities		(101,205)	(84,811)
NET INCOME		<u>81,742</u>	<u>74,406</u>
NET MOVEMENT IN FUNDS		<u>81,742</u>	<u>74,406</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		969,855	895,146
TOTAL FUNDS CARRIED FORWARD	16	<u><u>1,051,597</u></u>	<u><u>969,855</u></u>

The notes on pages 7 to 11 form part of these financial statements.

Tom Roberts Adventure Centre Ltd.
Balance Sheet
As At 31 December 2025

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	12	947,063	871,322
		947,063	871,322
CURRENT ASSETS			
Debtors	13	8,825	4,180
Cash at bank and in hand		112,663	139,866
		121,488	144,046
Creditors: Amounts Falling Due Within One Year	14	(3,068)	(4,094)
NET CURRENT ASSETS (LIABILITIES)		118,420	139,952
TOTAL ASSETS LESS CURRENT LIABILITIES		1,065,483	1,011,274
Creditors: Amounts Falling Due After More Than One Year	15	(13,886)	(41,419)
NET ASSETS		1,051,597	969,855
FUNDS OF THE CHARITY			
Unrestricted Funds		1,051,597	969,855
TOTAL FUNDS	16	1,051,597	969,855

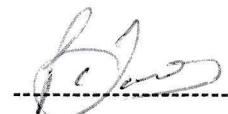
For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the board of trustees on 29/4/2026 and were signed on its behalf by:



Paul Charles Jones

Trustee

The notes on pages 7 to 11 form part of these financial statements.

Tom Roberts Adventure Centre Ltd.
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Tom Roberts Adventure Centre Ltd. is a company limited by guarantee, incorporated in , registered number 04236577 and registered charity number 1096583. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

Income from Donations and 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.

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.

2.5. Resources Expended

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.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Equipment	25%

Tom Roberts Adventure Centre Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.9. Creditors

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

2.10. 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.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	6,672	3,082

4. Income from Charitable Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Charitable activities	172,757	154,017

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	3,518	2,118

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	6,215	3,079

Tom Roberts Adventure Centre Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Charitable activities	22,567	78,638	101,205
	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Charitable activities	11,571	73,240	84,811

8. Support Costs

	2025
	Charitable activities
	£
Employee costs	30,737
Premises expenses	29,557
General administration	17,557
Interest payable	787
	<u>78,638</u>
	2024
	Charitable activities
	£
Employee costs	32,523
Premises expenses	29,785
General administration	8,521
Interest payable	2,411
	<u>73,240</u>

9. Independent Examiner's Remuneration

Expenditure on charitable activities includes the remuneration of the independent examiner.

	2025	2024
	£	£
Independent examination of the financial statements	450	450
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>450</u>	<u>450</u>

Tom Roberts Adventure Centre Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	30,489	32,491

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

12. Tangible Assets

	Land & Property Freehold	Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	855,610	81,572	937,182
Additions	79,244	2,712	81,956
As at 31 December 2025	934,854	84,284	1,019,138
Depreciation			
As at 1 January 2025	-	65,860	65,860
Provided during the period	-	6,215	6,215
As at 31 December 2025	-	72,075	72,075
Net Book Value			
As at 31 December 2025	934,854	12,209	947,063
As at 1 January 2025	855,610	15,712	871,322

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,008	4,180
VAT Control	7,817	-
	8,825	4,180

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,435	3,384
Bank loans and overdrafts	-	227
VAT Control	-	1,928
Output VAT	-	(2,040)
Input VAT	-	(55)
Accruals and Deferred income	633	650
	3,068	4,094

Tom Roberts Adventure Centre Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

15. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bounceback loan	3,001	7,000
Charity bank mortgage	-	20,284
Directors loan account	10,885	14,135
	<u>13,886</u>	<u>41,419</u>

16. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	969,855	182,947	(101,205)	1,051,597
Total funds	<u>969,855</u>	<u>182,947</u>	<u>(101,205)</u>	<u>1,051,597</u>

	As at 1 January 2024	Prior year adjustment	Income	Expenditure	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	895,146	303	159,217	(84,811)	969,855
Total funds	<u>895,146</u>	<u>303</u>	<u>159,217</u>	<u>(84,811)</u>	<u>969,855</u>

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Tom Roberts Adventure Centre Ltd.
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	6,672	3,082
	6,672	3,082
Charitable Activities:		
Charitable activities		
Archery income	-	150
Camp income	171,303	153,130
Conference room income	1,279	470
Other site income	175	267
	172,757	154,017
Investments		
Bank interest receivable	3,518	2,118
	3,518	2,118
	182,947	159,217
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Direct costs - Catering	(15,891)	(8,292)
Direct costs - Climbing Tower	(354)	(200)
Archery costs	(107)	-
Depreciation	(6,215)	(3,079)
Wages and salaries	(30,489)	(32,491)
Training costs	(248)	(32)
General Rates	(383)	96
Repair and maintenance - Equipment	(2,454)	(4,193)
Electricity	(6,516)	(5,120)
Water rates	(3,507)	(2,871)
Repair and maintenance - Property	(9,645)	(10,075)
Cleaning	(977)	(1,091)
Gas	(3,864)	(2,591)
Waste disposal	(2,149)	(2,097)
Fuel and oil - Equipment	(62)	(1,843)
Equipment hire	(1,110)	-
Insurance	(10,581)	(5,791)
Postage and carriage	(3)	(8)
Stationery	(109)	(15)
Telephone	(663)	(804)
IT Expenses	(362)	(241)
Independent examiner's fees	(450)	(450)
Professional fees	(3,081)	(69)
Subscriptions	(647)	(583)
Refreshments	(58)	(64)
Sundries	(389)	(352)

...CONTINUED

Tom Roberts Adventure Centre Ltd.
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 December 2025

Other expenses	(104)	(144)
Interest paid	(787)	(2,411)
	<u>(101,205)</u>	<u>(84,811)</u>
	<u>(101,205)</u>	<u>(84,811)</u>
NET INCOME	<u>81,742</u>	<u>74,406</u>