

Registered Charity Number : 1098065

CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Carolyn Allum

Paul Austin

Sylvan Padmore

Kevin Palmer

Paul Soames

Stuart Robinson

1098065

04452274

Church Lane

Claydon

Ipswich

IP6 0EG

Charity Number

Company Number

Registered Office

Independent Examiner

Claire Butler

Harvest Cottage

Airfield Road

Fersfield

IP22 2FF

CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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 March 2025. 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

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:

Carolyn Allum
Paul Austin
Sylvan Padmore
Kevin Palmer
Paul Soames
Stuart Robinson

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Claydon & Barham Local Community Trust Limited 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).

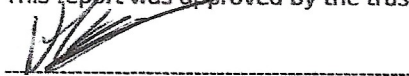
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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:



Kevin Palmer
Trustee

Date : 28 July 2025

CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Claydon & Barham Local Community Trust Limited

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

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 charity's accounts carried out under section 145 of the 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 am qualified to undertake the examination by being a qualified member of AAT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

Name: Claire Butler

Date: 28 July 2025

CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	1,300.00	17,767.53	19,067.53	300.00
Charitable activities	3	2,463.72	-	2,463.72	1,451.67
Other trading activities	4	137,011.82	-	137,011.82	103,996.16
Investments	5	59.25	-	59.25	1,170.46
Total		140,834.79	17,767.53	158,602.32	106,918.29
Expenditure on:					
Raising funds	6	10,446.08	-	10,446.08	8,532.34
Charitable activities	7	14,797.82	17,767.53	32,565.34	13,709.34
Other	9	94,368.29	-	94,368.29	86,315.59
Total		119,612.19	17,767.53	137,379.72	108,557.27
Net income/(expenditure)		21,222.60	-	21,222.60	(1,638.98)
Net movement in funds		21,222.60	-	21,222.60	(1,638.98)
Reconciliation of funds:					
Total funds brought forward		18,786.36	-	18,786.36	20,425.34
Total funds carried forward		40,008.96	-	40,008.96	18,786.36

CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	10	6,976.32	8,720.35
Total fixed assets		6,976.32	8,720.35
Current assets			
Stocks		3,930.60	4,832.80
Debtors	11	589.96	589.96
Cash at bank and in hand	12	34,030.81	11,672.70
Total current assets		38,551.37	17,095.46
Creditors: amounts falling due within one year	13	5,518.74	7,029.45
Net current assets/(liabilities)		33,032.63	10,066.01
Total net assets or liabilities		40,008.95	18,786.36
Funds of the Charity			
Unrestricted funds	14	40,008.96	18,786.36
Restricted income funds	14	-	-
Endowment funds	14	-	-
Total funds		40,008.96	18,786.36

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

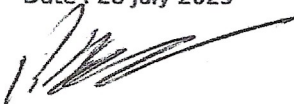
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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 28 July 2025 and signed on its behalf by:

Kevin Palmer
Trustee
Date : 28 July 2025



CLAYDON & BARHAM LOCAL COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. 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 Government grants

The charity has received government grants in the reporting period

1.5 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

1.6 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates. Any relating to future periods is deferred.

1.7 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. It is inclusive of VAT which cannot be recovered.

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.

1.8 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.9 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.10 Creditors

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

1.11 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.12 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:

Name	Rate (%)	Year	Method
Fixtures & Fittings	20	2025	Reducing Balance

1.13 Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

1.14 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	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donation and gifts	1,300.00	-	1,300.00	300.00
General grants provided by Government/other charities	-	17,767.53	17,767.53	-
	<u>1,300.00</u>	<u>17,767.53</u>	<u>19,067.53</u>	<u>300.00</u>

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Memberships	2,463.72	2,463.72	1,451.67
	<u>2,463.72</u>	<u>2,463.72</u>	<u>1,451.67</u>

4. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bar Takings	109,453.63	109,453.63	84,138.68
Entertainment/Functions	3,931.50	3,931.50	-
Gaming Machine Income	12,496.59	12,496.59	11,404.54
Hall Hire	4,053.36	4,053.36	2,947.13
Other Misc Income	3,226.74	3,226.74	2,155.81
Strongbeans Rental	3,850.00	3,850.00	3,350.00
	137,011.82	137,011.82	103,996.16

5. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	59.25	59.25	50.46
Other	-	-	1,120.00
	59.25	59.25	1,170.46

6. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024
	£	£
Operating membership schemes and social lotteries	30.00	50.00
Support Costs	10,416.08	8,482.34
	10,446.08	8,532.34

7. Expenditure on Charitable Activities

Analysis	Total funds 2025	Total funds 2024
	£	£
Bank charges	1,242.31	1,125.95
Charity running cost	17,767.53	-
Donations	685.00	-
Advertising and marketing	1,086.90	70.00
Printing and stationery	1,332.52	154.21
Legal/professional fees	35.00	492.35
Support Costs	10,416.08	11,866.84
	32,565.34	13,709.34

8. Support Costs

Analysis	Total funds 2025	Total funds 2024
	£	£
Staff costs	18,362.75	16,964.67
Governance Costs		
Accountants fees	2,469.42	3,384.50
	20,832.17	20,349.17

9. Other Expenditure

Analysis	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Depreciation Charge for the Year - Fixtures & Fittings	1,744.02	1,744.02	2,580.63
Utilities	18,644.49	18,644.49	25,734.49
Licences	1,329.44	1,329.44	999.30
Insurance	6,109.69	6,109.69	6,081.00
Sky TV Costs	3,120.94	3,120.94	698.52
Bar Costs	841.54	841.54	3,759.41
Gaming Machine Expenses	71.78	71.78	5,317.39
Entertainment/Function Costs	53,810.55	53,810.55	37,593.42
Repairs and Renewals	6,533.91	6,533.91	1,775.35
Cleaning/Waste Disposal	2,161.93	2,161.93	1,776.08
	94,368.29	94,368.29	86,315.59

10. Tangible Fixed Assets

	Fixtures & Fittings £
10.1 Cost or valuation	
At 01 April 2024	48,735.00
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2025	48,735.00

10.2 Depreciation and impairments

At 01 April 2024	40,014.66
Charge for the year	1,744.02
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2025	41,758.68

10.3 Net book value

At 01 April 2024	8,720.34
At 31 March 2025	6,976.32

11. Debtors: Amounts falling due within one year

	Total funds 2025 £	Total funds 2024 £
Prepayments & accrued income	589.96	589.96
	589.96	589.96

12. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	34,030.81	11,672.70
	34,030.81	11,672.70

13. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade creditors	4,198.23	1,191.55
VAT control	590.51	904.07
Accruals and deferred income	391.69	4,006.79
Taxation and social security	338.31	313.04
Other creditors	-	614.00
	5,518.74	7,029.45

14. Charity funds

14.1 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	18,786.36	140,834.79	119,612.19	-	-	40,008.96
Restricted income funds	-	17,767.53	17,767.53	-	-	-
Total	18,786.36	158,602.32	137,379.72	-	-	40,008.96

14.2 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	20,425.34	106,918.29	108,557.27	-	-	18,786.36
Total	20,425.34	106,918.29	108,557.27	-	-	18,786.36

14.3 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

-