

REGISTERED COMPANY NUMBER: 05779595 (England and Wales)
REGISTERED CHARITY NUMBER: 1129048

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2024
for
Clapham Pottery Limited

The Decimal Place
8 Blandfield Road
London
SW12 8BG

Clapham Pottery Limited

Contents of the Financial Statements for the year ended 31st August 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 17

Clapham Pottery Limited
Report of the Trustees
for the year ended 31st August 2024

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 31st August 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05779595 (England and Wales)

Registered Charity number

1129048

Registered office

4a, Rectory Grove,
Clapham,
London
SW4 0DZ

Trustees

T F Cowlam
A P A Manson
L J Mills
M Reilly
R J Wilkinson
L Latham
T Crame
B G Dickey
N Phillips
K Van den Brande
M Tucker

Company Secretary

N Phillips

Clapham Pottery Limited
Report of the Trustees
for the year ended 31st August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

The Decimal Place
8 Blandfield Road
London
SW12 8BG

Approved by order of the board of trustees on *13th December 2024* and signed on its behalf by:



.....
L Latham - Trustee

**Independent Examiner's Report to the Trustees of
Clapham Pottery Limited**

Independent examiner's report to the trustees of Clapham Pottery Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2024.

Responsibilities and basis of report

As the charity's 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 Report to the Trustees of
Clapham Pottery Limited**

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.

The Decimal Place

The Decimal Place

The Decimal Place
8 Blandfield Road
London
SW12 8BG

Date: *17th December, 2022.*

Clapham Pottery Limited

Statement of Financial Activities
for the year ended 31st August 2024

		2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated Funds:					
Voluntary income		-	3,150	3,150	24,426
Investment income	3	933	-	933	31
Incoming resources from charitable Activities:					
Pottery courses		127,203	-	127,203	107,666
Other incoming resources		3,953	-	3,953	2,355
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		132,089	3,150	135,239	134,478
RESOURCES EXPENDED					
Costs of generating funds					
Operating costs (excluding depreciation)	4	41,098	-	41,098	17,429
Staff costs and materials		61,823	13,150	74,973	84,119
Governance costs		16,555	-	16,555	20,403
		<hr/>	<hr/>	<hr/>	<hr/>
Total cash resources expended		119,476	13,150	132,626	121,951
Depreciation	5	3,452	-	3,452	3,452
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		122,928	13,150	136,078	125,403
NET INCOMING RESOURCES					
		9,161	(10,000)	(839)	9,075
Total funds brought forward		313,911	10,000	323,911	314,836
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		£323,072	£0	£323,072	£323,911
		=====	=====	=====	=====

Clapham Pottery Limited

Balance Sheet 31st August 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	138,102	-	138,102	141,554
CURRENT ASSETS					
Cash at bank and in hand		220,414	14,350	234,764	218,611
CREDITORS					
Amounts falling due within one year	9	(35,444)	(14,350)	(49,794)	(36,254)
NET CURRENT ASSETS		<u>184,970</u>	<u>-</u>	<u>184,970</u>	<u>182,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>323,072</u>	<u>-</u>	<u>323,072</u>	<u>323,911</u>
NET ASSETS		<u>323,072</u>	<u>-</u>	<u>323,072</u>	<u>323,911</u>
FUNDS	10				
Unrestricted funds				323,072	313,911
Restricted funds				-	10,000
TOTAL FUNDS				<u>323,072</u>	<u>323,911</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Clapham Pottery Limited

Balance Sheet - continued
31st August 2024

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on13/12/2024..... and were signed on its behalf by:



.....
L Latham - Trustee

Clapham Pottery Limited

Notes to the Financial Statements for the year ended 31st August 2024

1. STATUS

The company was granted charitable status on 7th April 2009. As the company was not a charity in the previous year comparative figures have not been shown.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Clapham Pottery Limited

Notes to the Financial Statements - continued for the year ended 31st August 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

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

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	933	31
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	41,098	17,429
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/ (expenditure) is stated after charging/ (crediting):

	2024	2023
	£	£
Depreciation - owned assets	3,452	3,452
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Clapham Pottery Limited

Notes to the Financial Statements - continued for the year ended 31st August 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,092	23,334	24,426
Charitable activities			
Pottery courses	107,666	-	107,666
Investment income	31	-	31
Other income	2,355	-	2,355
Total	<u>111,144</u>	<u>23,334</u>	<u>134,478</u>
EXPENDITURE ON			
Raising funds	88,214	13,334	101,548
Charitable activities			
Pottery courses	3,452	-	3,452
Governance costs	20,403	-	20,403
Total	<u>112,069</u>	<u>13,334</u>	<u>125,403</u>
NET INCOME/(EXPENDITURE)	(925)	10,000	9,075
RECONCILIATION OF FUNDS			
Total funds brought forward	314,836	-	314,836
TOTAL FUNDS CARRIED FORWARD	<u>313,911</u>	<u>10,000</u>	<u>323,911</u>

Clapham Pottery Limited

Notes to the Financial Statements - continued for the year ended 31st August 2024

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st September 2023 and 31st August 2024	172,623	17,706	1,600	191,929
DEPRECIATION				
At 1st September 2023	31,071	17,705	1,599	50,375
Charge for year	3,452	-	-	3,452
At 31st August 2024	34,523	17,705	1,599	53,827
NET BOOK VALUE				
At 31st August 2024	138,100	1	1	138,102
At 31st August 2023	141,552	1	1	141,554

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	631
Other creditors	-	3,333
Accruals and deferred income	49,794	32,290
	<u>49,794</u>	<u>36,254</u>

Clapham Pottery Limited

Notes to the Financial Statements - continued for the year ended 31st August 2024

10. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	313,911	9,161	323,072
Restricted funds			
Designated projects fund	10,000	(10,000)	-
TOTAL FUNDS	<u>323,911</u>	<u>(839)</u>	<u>323,072</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,089	(122,928)	9,161
Restricted funds			
Designated projects fund	3,150	(13,150)	(10,000)
TOTAL FUNDS	<u>135,239</u>	<u>(136,078)</u>	<u>(839)</u>

Clapham Pottery Limited

**Notes to the Financial Statements - continued
for the year ended 31st August 2024**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	314,836	(925)	313,911
Restricted funds			
Designated projects fund	-	10,000	10,000
TOTAL FUNDS	<u>314,836</u>	<u>9,075</u>	<u>323,911</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,144	(112,069)	(925)
Restricted funds			
Designated projects fund	23,334	(13,334)	10,000
TOTAL FUNDS	<u>134,478</u>	<u>(125,403)</u>	<u>9,075</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	314,836	8,236	323,072
TOTAL FUNDS	<u>314,836</u>	<u>8,236</u>	<u>323,072</u>

Clapham Pottery Limited

Notes to the Financial Statements - continued for the year ended 31st August 2024

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,233	(234,997)	8,236
Restricted funds			
Designated projects fund	26,484	(26,484)	-
TOTAL FUNDS	<u>269,717</u>	<u>(261,481)</u>	<u>8,236</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

Clapham Pottery Limited

Detailed Statement of Financial Activities for the year ended 31st August 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	1
Donations	3,150	23,755
Miscellaneous income	-	670
	<hr/>	<hr/>
	3,149	24,426
Investment income		
Deposit account interest	933	31
Charitable activities		
Saturday pottery classes	7,248	11,949
Home education	3,038	2,120
Pound for pound	3,232	2,736
Childrens parties	125	670
Family workshop	2,542	2,435
Adult evening classes	34,398	32,191
Adult day-time classes	34,763	28,505
Adult parties	(25)	250
Adult Sunday	-	2,800
Beginners : Sunday	10,230	4,627
AS-After school	16,014	8,779
Half term	2,885	2,975
Throwing workshop	4,484	3,315
Master class	2,491	59
Throwing Sunday	5,856	4,255
Other courses : Tasters	(78)	-
	<hr/>	<hr/>
	127,203	107,666
Other income		
Rent received	2,880	2,355
Sundry receipts	1,074	-
	<hr/>	<hr/>
	3,954	2,355
Total incoming resources	<hr/>	<hr/>
	135,239	134,478

This page does not form part of the statutory financial statements

Clapham Pottery Limited

Detailed Statement of Financial Activities for the year ended 31st August 2024

	2024 £	2023 £
EXPENDITURE		
Other trading activities		
Purchases	7,435	9,982
Tutors' fees	9,850	13,334
Freelance tutor fees	57,688	60,803
	<hr/>	<hr/>
	74,973	84,119
Support costs		
Management		
Insurance	2,794	2,040
Light and heat	4,946	4,695
Telephone	933	1,336
Sundries	350	765
Repairs to equipment	(15)	936
Property maintenance	18,305	1,763
Refreshments	194	26
Computer consumables	474	368
Rates & water rates	430	814
Workshop organisation	3,255	2,535
Training	100	-
Cleaner	275	227
Bank charges	682	203
Postage & carriage	212	34
Motor expenses	31	-
Travel paid for Art Therapy students	1,260	1,100
Subscriptions	-	245
Art therapy sessions	5,120	-
Web-site charges	1,443	-
Refugee group costs	28	-
Entertaining	56	130
Waste removal	225	212
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	41,098	17,429
Other		
Depreciation of freehold property	3,452	3,452

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Clapham Pottery Limited

Detailed Statement of Financial Activities for the year ended 31st August 2024

	2024	2023
	£	£
Other		
Governance costs		
Accountancy fees	2,480	1,284
Administrator's fees	8,575	8,095
Co-ordinator's fees	5,500	6,324
Professional fees	-	4,700
	<hr/>	<hr/>
	16,555	20,403
	<hr/>	<hr/>
Total resources expended	136,078	125,403
	<hr/>	<hr/>
Net (expenditure)/income	(839)	9,075
	<hr/>	<hr/>

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