

Registered number
05779595
Charity Number: 1129048

Clapham Pottery Limited

**Unaudited Financial Statements for the Year Ended
31 August 2025**

Clapham Pottery Limited
Financial Statements
for the year ended 31 August 2025

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Clapham Pottery Limited
Charity Reference and Administrative Details
for the year ended 31 August 2025

Trustees

T F Cowlam
M Fernandes
S Zimmerman
M Reilly
R J Wilkinson
L Latham
T Crame
B G Dickey
N Phillips
K Van den Brande

Secretary

N Phillips

Independent Examiner

The Decimal Place
8 Blandfield Road
London
SW12 8BG

Registered office

4a Rectory Grove
Clapham
London
SW4 0DZ

Charity registered number

1129048

Company registered number

05779595

Clapham Pottery Limited

Trustees' Annual Report (Incorporating Directors Report and Strategic Report) for the year ended 31 August 2025

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

The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements 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 financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on October 2019 (second edition).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are named on page 1.

Name, registered office and registration number of the charity

The legal registration details are :-

Charity name:	Clapham Pottery Limited
The Registered Office is	4a, Rectory Grove, Clapham, London, SW4 0DZ
Charity Registration Number	1129048
Companies House registration:	05779595

Structure, governance and management

The charity is a charitable company limited by guarantee and was incorporated on 12 April 2006. The company obtained charitable status on 7 April 2009.

The financial statements have been prepared in accordance with the accounting policies set out on page 8-10 and comply with the applicable law.

The Charitable Trust is constituted by Memorandum and Articles of Association. Appointment of trustees is governed by the same governing document of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation and death of an existing trustee.

Clapham Pottery Limited

Trustees' Annual Report (Incorporating Directors Report and Strategic Report) for the year ended 31 August 2025

Objectives and activities

The objectives of the charity are set out in the charity's Memorandum of Association and summarised as follows:

To advance the education of the public in the subject of ceramics, and to promote, for the benefit of the inhabitants of Lambeth and the surrounding area, the provision of facilities for recreation or other leisure-time occupation for individuals who are in need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship, or social and economic circumstances, or for the public at large, in the interests of social welfare and with the objective of improving the quality of life of the said inhabitants.

The charities' principle source of funding is through pottery courses. The trustees actively review the major risk which the Charity faces on a regular basis and believe that maintaining reserves at the current level, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Achievements and performance

The Charity continues to promote charitable activities in the fields of education, social welfare and recreation. The organisation generated similar income to previous year but benefitted from lower overall costs. The trustees are pleased with the results for the year and are optimistic for the following year.

Financial Review

The statement of financial activities for the period is set out on page 6 of the financial statements.

Risk Review

The trustees actively review the major risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Future developments

The trustees intend to continue with the activities carried out with a view to generating sufficient future income to meet the objects of the charity.

Reserve policy

It is the policy of the Charity to maintain unrestricted funds at a reasonable level to provide sufficient funds to cover management and administration and support costs. The charity should have minimum reserves of six months worth of expenditure.

At the balance sheet date the readily accessible free unrestricted reserves of the charity were £250,798 as shown in Balance Sheet. The trustees believe that there are sufficient funds available to permit the Charity to continue in operation in the foreseeable future.

Clapham Pottery Limited

Trustees' Annual Report (Incorporating Directors Report and Strategic Report) for the year ended 31 August 2025

Trustees' responsibilities

The trustees (who are also directors, for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 board on 12 December 2025 and signed on its behalf.



L Latham
Trustee/Director

Clapham Pottery Limited
Independent Examiner's Report to the Trustees of
for the year ended 31 August 2025

I report on the financial statements of the company for the year ended 31 August 2025, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of the company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the companies Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Muhammad Nishaar Bussawon
Independent Examiner
The Decimal Place
8 Blandfield Road
London
SW12 8BG

12 December 2025



Clapham Pottery Limited
Statement of Financials Activities
for the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies		455	3,395	3,850	3,150
Charitable activities					
Pottery courses		129,411	-	129,411	127,203
Investment income	2	972	-	972	933
Other income		4,549	-	4,549	3,954
Expenditure on:					
Expenditure on raising funds	3	92,556	3,395	95,951	119,524
Expenditure on governance costs		19,560	-	19,560	16,555
Total		<u>112,116</u>	<u>3,395</u>	<u>115,511</u>	<u>136,079</u>
Net income/(expenditure)		23,271	-	23,271	(839)
Reconciliation of funds:					
Total funds brought forward	6	<u>323,072</u>	<u>-</u>	<u>323,072</u>	<u>323,911</u>
Total funds carried forward	6	<u>346,343</u>	<u>-</u>	<u>346,343</u>	<u>323,072</u>

All income and expenditure derive from continuing activities.

Clapham Pottery Limited
Balance Sheet
as at 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	Total funds 2025 £	Total funds 2024 £
Fixed assets					
Tangible assets	4	134,965	-	134,965	138,102
Current assets					
Cash at bank and in hand		250,798	10,955	261,753	234,764
Creditors: amounts falling due within one year	5	39,420	10,955	50,375	49,794
Net current assets		211,378	-	211,378	184,970
Net assets		<u>346,343</u>	<u>-</u>	<u>346,343</u>	<u>323,072</u>
Charity funds					
Unrestricted funds				346,343	323,072
Total charity funds				<u>346,343</u>	<u>323,072</u>

The financial statements were approved and authorised for issue by the board on 12 December 2025.

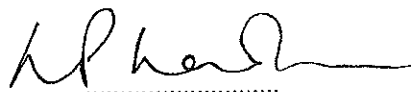
The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of trustees



L Latham
Trustee
12 December 2025

The notes on pages 8 to 12 form part of these financial statements.

Company registration number: 05779595

Clapham Pottery Limited
Notes to the Financial Statements
for the year ended 31 August 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

Clapham Pottery Limited is a charitable company limited by guarantee incorporated in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are as set out in the Trustees' annual report on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and are not rounded.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Structure of funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them. On completion of any restricted project funds, any funds not used are transferred to unrestricted funds for the use on the charity's general objects.

Any other proposed transfer between funds would be considered on the particular circumstances.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Clapham Pottery Limited
Notes to the Financial Statements
for the year ended 31 August 2025

(d) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(e) Expenditure & liability recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Charity is not VAT registered and the irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Management and administration expenditure

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

(g) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore is meets the definition of a charitable company for UK corporation tax purposes.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Judgements and key sources of estimation uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions about the future, nor other major sources of estimation uncertainty at the reporting date, that are expected to result in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Clapham Pottery Limited
Notes to the Financial Statements
for the year ended 31 August 2025

2 Investment income	2025	2024
	£	£
Deposit account interest	972	933
	<u>972</u>	<u>933</u>

3 Expenditure on raising funds	2025	2024
	£	£
Other trading activities	72,624	74,973
Support costs	23,327	44,551
	<u>95,951</u>	<u>119,524</u>

4 Tangible fixed assets for use by the charity	Freehold property	Fixtures, Fittings & Equipment	Totals
	£	£	£
Cost			
At 1 September 2024	172,623	19,306	191,929
Additions	-	419	419
At 31 August 2025	<u>172,623</u>	<u>19,725</u>	<u>192,348</u>
Depreciation			
At 1 September 2024	34,523	19,304	53,827
Charge for the year	3,452	104	3,556
At 31 August 2025	<u>37,975</u>	<u>19,408</u>	<u>57,383</u>
Net book value			
At 31 August 2025	<u>134,648</u>	<u>317</u>	<u>134,965</u>
At 31 August 2024	<u>138,100</u>	<u>2</u>	<u>138,102</u>

Clapham Pottery Limited
Notes to the Financial Statements
for the year ended 31 August 2025

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	50,546	49,794
Other creditors	(171)	-
	<u>50,375</u>	<u>49,794</u>

6 Fund reconciliation

	At 1.09.24 £	Net movement in Funds £	At 31.08.25 £
Unrestricted funds			
General funds	323,072	23,271	346,343
Restricted funds			
	<u>323,072</u>	<u>23,271</u>	<u>346,343</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	135,387	(112,116)	23,271
Restricted funds			
Designated projects fund	3,395	(3,395)	-
	<u>138,782</u>	<u>(115,511)</u>	<u>23,271</u>

Comparatives movement in funds for prior year

	At 1.09.23 £	Net movement in Funds £	At 31.08.24 £
Unrestricted funds			
General funds	313,911	9,161	323,072
Restricted funds			
Designated projects fund	10,000	(10,000)	-
	<u>323,911</u>	<u>(839)</u>	<u>323,072</u>

Clapham Pottery Limited
Notes to the Financial Statements
for the year ended 31 August 2025

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

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

7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The trustees Nil expenses reimbursed during the year (2024: Nil).

8 Related party disclosures

There were no related party transactions for the year ended 31 August 2025.