

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
CLAPTON SUPPORT AND ADVICE**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

## **CLAPTON SUPPORT AND ADVICE**

### **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Statement of Cash Flows</b>	6
<b>Notes to the Statement of Cash Flows</b>	7
<b>Notes to the Financial Statements</b>	8 to 13

## **CLAPTON SUPPORT AND ADVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The advancement of the education and education in general, relief of poverty, sickness and infirmity.

##### **History, vision and activities**

The charity was established in 2017 solely to help those less fortunate. This includes numerous families living in the deprived boroughs of Hackney and Haringey that are severely affected by poverty, illness and infirmity which detrimentally affects their wellbeing and that of their children.

The charity offers intensive yet practical support for such parents and children so that their outcomes are improved. We distribute food, clothing and other necessities to alleviate their poverty. The parents learn to identify and face their challenges through counselling and financial capabilities classes bestowing them with the skills and confidence to sustain positive changes and lead fulfilling productive lives. We also empower parents and young people through the provision of training courses which increases their knowledge, skill and qualifications and opens new pathways to sustainable employment. We likewise provide struggling children and young people with empowering social and skills-building opportunities.

##### **Public benefit**

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

##### **Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the objectives of the charity.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year the charity received donations totalling £961,209 (2022: £689,140) and spent £981,191 (2022: £683,009) in the interest of relieving the poverty of individuals and families through the provision of food, clothing, and other charitable activities. The charity was also involved in providing support and advice to individuals in need of such services.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity. The charity has total reserve funds of £2,752 (2022: £24,174) as at the balance sheet date.

##### **FUTURE PLANS**

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue and expand on its activities for the foreseeable future.

In the upcoming year, our charity is embarking on an journey to expand our outreach and impact. Our primary focus will be on increasing the scope of our existing services, extending our support to a greater number of beneficiaries in need.

Additionally, we aim to secure the necessary funding that will enable us to establish a dedicated training center where a wider range of courses will be offered to empower individuals with essential skills and knowledge for better employment opportunities.

Moreover, recognizing the importance of emotional and social support, we are introducing further support groups tailored to the unique needs of disadvantaged individuals. These initiatives underscore our commitment to fostering positive change within our community and uplifting those facing adversity.

## **CLAPTON SUPPORT AND ADVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation.

##### **Recruitment and appointment of new trustees**

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

##### **Safeguarding and Child Protection**

Rigorous Child Protection and Safeguarding policies and procedures protect the welfare of the children and young people in our care.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1172663

##### **Principal address**

87 Craven Park Road  
London  
N15 6AH

##### **Trustees**

M M Grossman  
I G Schwartz  
M Gross

##### **Independent Examiner**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

Approved by order of the board of trustees on 11 October 2024 and signed on its behalf by:

M M Grossman - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLAPTON SUPPORT AND ADVICE**

### **Independent examiner's report to the trustees of CLAPTON SUPPORT AND ADVICE**

I report to the charity trustees on my examination of the accounts of CLAPTON SUPPORT AND ADVICE (the Trust) for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

M A VENITT, A.C.A

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

11 October 2024

**CLAPTON SUPPORT AND ADVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	906,393	54,816	961,209	689,140
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Relief of poverty		924,241	56,950	981,191	683,009
Other		1,440	-	1,440	1,080
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>		925,681	56,950	982,631	684,089
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>		(19,288)	(2,134)	(21,422)	5,051
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		21,127	3,047	24,174	19,123
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,839	913	2,752	24,174
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The notes form part of these financial statements

**CLAPTON SUPPORT AND ADVICE**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023**

		Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	9	1,345	-	1,345	1,582
<b>CURRENT ASSETS</b>					
Debtors	10	-	-	-	7,290
Cash at bank		58,673	1,942	60,615	22,041
		<u>58,673</u>	<u>1,942</u>	<u>60,615</u>	<u>29,331</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(58,179)	(1,029)	(59,208)	(6,739)
<b>NET CURRENT ASSETS</b>		<u>494</u>	<u>913</u>	<u>1,407</u>	<u>22,592</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,839</u>	<u>913</u>	<u>2,752</u>	<u>24,174</u>
<b>NET ASSETS</b>		<u>1,839</u>	<u>913</u>	<u>2,752</u>	<u>24,174</u>
<b>FUNDS</b>	13				
Unrestricted funds				1,839	21,127
Restricted funds				913	3,047
<b>TOTAL FUNDS</b>				<u>2,752</u>	<u>24,174</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:

M M Grossman - Trustee

I G Schwartz - Trustee

CLAPTON SUPPORT AND ADVICE

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	37,545	3,641
Net cash provided by operating activities		37,545	3,641
<b>Cash flows from financing activities</b>			
New loans in year		-	(1)
Net cash provided by/(used in) financing activities		-	(1)
<b>Change in cash and cash equivalents in the reporting period</b>		37,545	3,640
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	22,041	18,401
<b>Cash and cash equivalents at the end of the reporting period</b>	2	59,586	22,041

The notes form part of these financial statements



**CLAPTON SUPPORT AND ADVICE**

**NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.12.23 £	31.12.22 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(21,422)	5,051
<b>Adjustments for:</b>		
Depreciation charges	237	280
Decrease/(increase) in debtors	7,290	(7,290)
Increase in creditors	51,440	5,600
<b>Net cash provided by operations</b>	<u>37,545</u>	<u>3,641</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31.12.23 £	31.12.22 £
Notice deposits (less than 3 months)	60,615	22,041
Overdrafts included in bank loans and overdrafts falling due within one year	(1,029)	-
<b>Total cash and cash equivalents</b>	<u>59,586</u>	<u>22,041</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.23 £	Cash flow £	At 31.12.23 £
<b>Net cash</b>			
Cash at bank	22,041	38,574	60,615
Bank overdraft	-	(1,029)	(1,029)
	<u>22,041</u>	<u>37,545</u>	<u>59,586</u>
<b>Total</b>	<u>22,041</u>	<u>37,545</u>	<u>59,586</u>

The notes form part of these financial statements

## CLAPTON SUPPORT AND ADVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the costs of Trustee meetings and the preparation of the statutory accounts.

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 15% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

# CLAPTON SUPPORT AND ADVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	<u>961,209</u>	<u>689,140</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Relief of poverty	<u>837,597</u>	<u>143,357</u>	<u>237</u>	<u>981,191</u>

### 4. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Relief of poverty	<u>143,357</u>	<u>138,247</u>

### 5. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other resources expended	-	1,440	1,440
Relief of poverty	<u>237</u>	<u>-</u>	<u>237</u>
	<u>237</u>	<u>1,440</u>	<u>1,677</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
	1	1
Employees	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**CLAPTON SUPPORT AND ADVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	636,302	52,838	689,140
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Relief of poverty	628,034	54,975	683,009
Other	1,080	-	1,080
<b>Total</b>	629,114	54,975	684,089
<b>NET INCOME/(EXPENDITURE)</b>	7,188	(2,137)	5,051
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	13,939	5,184	19,123
<b>TOTAL FUNDS CARRIED FORWARD</b>	21,127	3,047	24,174

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	2,190
<b>DEPRECIATION</b>	
At 1 January 2023	608
Charge for year	237
At 31 December 2023	845
<b>NET BOOK VALUE</b>	
At 31 December 2023	1,345
At 31 December 2022	1,582

**CLAPTON SUPPORT AND ADVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other debtors	-	7,290
	<u>          </u>	<u>          </u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 12)	1,029	-
Other creditors	58,179	6,739
	<u>          </u>	<u>          </u>
	<u>59,208</u>	<u>6,739</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	1,029	-
	<u>          </u>	<u>          </u>

**13. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	21,127	(19,288)	1,839
<b>Restricted funds</b>			
Restricted fund	3,047	(2,134)	913
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>24,174</u>	<u>(21,422)</u>	<u>2,752</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	906,393	(925,681)	(19,288)
<b>Restricted funds</b>			
Restricted fund	54,816	(56,950)	(2,134)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>961,209</u>	<u>(982,631)</u>	<u>(21,422)</u>

CLAPTON SUPPORT AND ADVICE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	13,939	7,188	21,127
<b>Restricted funds</b>			
Restricted fund	5,184	(2,137)	3,047
<b>TOTAL FUNDS</b>	<u>19,123</u>	<u>5,051</u>	<u>24,174</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	636,302	(629,114)	7,188
<b>Restricted funds</b>			
Restricted fund	52,838	(54,975)	(2,137)
<b>TOTAL FUNDS</b>	<u>689,140</u>	<u>(684,089)</u>	<u>5,051</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	13,939	(12,100)	1,839
<b>Restricted funds</b>			
Restricted fund	5,184	(4,271)	913
<b>TOTAL FUNDS</b>	<u>19,123</u>	<u>(16,371)</u>	<u>2,752</u>

# CLAPTON SUPPORT AND ADVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 13. 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 £
<b>Unrestricted funds</b>			
General fund	1,542,695	(1,554,795)	(12,100)
<b>Restricted funds</b>			
Restricted fund	107,654	(111,925)	(4,271)
<b>TOTAL FUNDS</b>	<u>1,650,349</u>	<u>(1,666,720)</u>	<u>(16,371)</u>

### 14. RELATED PARTY DISCLOSURES

During the period under review the charity received donations that amounted to £16,960 from Support For All. The charity and Support For All share a common trustee.