THE LATHAM CARRICK CHARITABLE FOUNDATION CIO

England & Wales · Charity number 1200612

Details

Status	Registered
Legal form	CIO
Registered	2022-10-07
Register	View on the Charity Commission register

Contact

Address	BENNETT JONES & CO 22 Victoria Road St. Austell PL25 4QD
Phone	0172668288
Email	advice@bennettjonescornwall.co.uk

Activities

Objects: THE OBJECT(S) OF THE CIO ARE THE RELIEF OF HARDSHIP FOR UKRAINIANS GRANTED REFUGEE STATUS AND THEIR DEPENDENTS BY PROVIDING ACCOMMODATION AND SUPPORT IN MEVAGISSEY, CORNWALL TO ASSIST THEM TO ADAPT WITHIN A NEW COMMUNITY OR OF PEOPLE WHO ARE HOMELESS OR AT RISK ON HOMELESSNESS AND LIVING IN CORNWALL BY PROVIDING ACCOMMODATION AND RELATED SUPPORT.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£21,290	£2,147	-	-
2023-10-31	£187,635	£2,801	-	-

Trustees

Name	Role	Appointed
Eduard Vermaat		2022-10-07
Pawel Wojcik		2026-04-30

THE LATHAM CARRICK CHARITABLE FOUNDATION CIO

England & Wales - Charity number 1200612

Accounts

Registered charity number
1200612
Company number
CE030359

The Latham Carrick Charitable Foundation CIO

Report and Unaudited Accounts

31 October 2024

The Latham Carrick Charitable Foundation CIO
Statement of Financial Activities
for the year ended 31 October 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources				
Voluntary income:				
Donations and grants	-	-	-	5,400
Activities for generating funds:				
Fundraising activities	-		-	-
Investment income	-		-	-
Charitable activities:				
Hosting payments for refugee housing	21,290	-	21,290	182,235
Total incoming resources	21,290	-	21,290	187,635
Resources expended				
Cost of generating funds	-	-	-	184,834
Charitable activities	2,130	-	2,130	-
Governance costs	17	-	17	-
Total resources expended	2,147	-	2,147	184,834
Net incoming resources before other recognised gains	19,143	-	19,143	184,834
Recognised gains	-	-	-	-
Net movement in funds	19,143	-	19,143	184,834
Reconciliation of Funds				
Total Funds brought forward	184,834	-	184,834	-
Total Funds carried forward	203,977	-	203,977	184,834

The Latham Carrick Charitable Foundation CIO

Registered charity number: 1200612

Company number: CE030359

Balance Sheet

as at 31 October 2024

	Notes		2024		2023
			£		£
Fixed assets					
Tangible assets	2		182,210		182,210
Current assets					
Debtors	3	15,000		-	
Cash at bank and in hand		6,767		2,624	
		21,767		2,624	
Net current assets			21,767		2,624
Net assets			203,977		184,834
Capital and reserves					
Unrestricted funds			203,977		184,834
Total funds			203,977		184,834

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.
There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.
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.

E Vermaat, Trustee and Director
Approved by the board on 21 August 2025

The Latham Carrick Charitable Foundation CIO
Notes to the Accounts
for the year ended 31 October 2024

1 Accounting policies

Basis of preparation
The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.
Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
Investment income is included when receivable.
Incoming resources from charitable trading activity are accounted for when earned.
Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold land and buildings	not depreciated
Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Land and buildings £
Cost	
At 1 November 2023	182,210
At 31 October 2024	182,210
Depreciation	
At 31 October 2024	-
Net book value	
At 31 October 2024	182,210
At 31 October 2023	182,210

3 Debtors

	2024	2023
	£	£
Other debtors	15,000	-

4 Other information

The Latham Carrick Charitable Foundation is a Charitable Incorporated Organisation and is based at 22 Victoria Road, St Austell, PL25 4QD in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

The Latham Carrick Charitable Foundation CIO
Notes to the Accounts
for the year ended 31 October 2024

5 Total resources expended	Cost of generating funds £	Charitable activities £	Governance £	2024 £	2023 £
Costs directly allocated to activities					
Refugee property costs		1,830		1,830	2,355
Insurance		-		-	80
Repairs and maintenance		-		-	341
Depreciation		-		-	-
Accountancy fees		-		-	-
Support costs allocated to activities					
Stationery and printing		-	17	17	-
Subscriptions and licences		-		-	-
Bank charges				-	25
Sundry		300		300	-
	-	2,130	17	2,147	2,801

Accounts

Registered charity number
1200612
Company number
CE030359

The Latham Carrick Charitable Foundation CIO

Report and Unaudited Accounts

31 October 2023

The Latham Carrick Charitable Foundation CIO

Independent Examiners's Report to the Trustees

We report on the accounts of the charity for the year ended 31 October 2023 which are set out on the following pages.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts 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 our attention.

Basis of independent examiner's report

Our 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

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

Bennett Jones & Co
Chartered Accountants
22 Victoria Road
St Austell
Cornwall
PL25 4QD

30/07/23.....(Date)

The Latham Carrick Charitable Foundation CIO
Statement of Financial Activities
for the period from 7 October 2022 to 31 October 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Incoming resources			
Voluntary income:			
Donations and grants	182,235	-	182,235
Activities for generating funds:			
Fundraising activities	-		-
Investment income	-		-
Charitable activities:			
Hosting payments for refugee housing	5,400	-	5,400
Total incoming resources	187,635	-	187,635
Resources expended			
Cost of generating funds	-	-	-
Charitable activities	2,776	-	2,776
Governance costs	25	-	25
Total resources expended	2,801	-	2,801
Net incoming resources before other recognised gains	184,834	-	184,834
Recognised gains	-	-	-
Net movement in funds	184,834	-	184,834
Reconciliation of Funds			
Total Funds brought forward	-	-	-
Total Funds carried forward	184,834	-	184,834

The Latham Carrick Charitable Foundation CIO
Registered charity number: 1200612
Company number: CE030359
Balance Sheet
as at 31 October 2023

	Notes		2023 £
Fixed assets			
Tangible assets	2		182,210
Current assets			
Cash at bank and in hand		2,624	
Net current assets			2,624
Net assets			184,834
Capital and reserves			
Unrestricted funds			184,834
Total funds			184,834

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.
There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.
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.

Trustee
Approved by the board on 30th OCTOBER (Date) 2024

The Latham Carrick Charitable Foundation CIO
Notes to the Accounts
for the period from 7 October 2022 to 31 October 2023

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Investment income is included when receivable.

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The Latham Carrick Charitable Foundation CIO
Notes to the Accounts
for the period from 7 October 2022 to 31 October 2023

Tangible fixed assets

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Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Building improvements £	Total £
Cost		
Additions	182,210	182,210
At 31 October 2023	182,210	182,210
Depreciation		
At 31 October 2023	-	-
Net book value		
At 31 October 2023	182,210	182,210

3 Other information

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The Latham Carrick Charitable Foundation CIO
Notes to the Accounts
for the period from 7 October 2022 to 31 October 2023

4 Total resources expended	Cost of generating funds £	Charitable activities £	Governance £	2023 £
Costs directly allocated to activities				
Refugee property costs		2,355		2,355
Insurance		80		80
Repairs and maintenance		341		341
Support costs allocated to activities				
Bank charges			25	25
	-	2,776	25	2,801