

Registered Charity Number:247653

CLAPHAM CHARITY TRUST

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2025**

CLAPHAM CHARITY TRUST
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 05 APRIL 2025

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CLAPHAM CHARITY TRUST

TRUST INFORMATION FOR THE
YEAR ENDED 05 APRIL 2025

Trustees:

Mr Ijaz Mohammed Aslam
Dr Muhammad Haroon Ali
Dr Abdul Majid Mukadam (appointed on 06 March
2025)

Registered Charity Number: 247653

Place of Business: 28 Prentis Road
London
SW16 1QD

Accountants: Ossmans Consultants Accountants
591 London Road
Cheam
Sutton
Surrey
SM3 9AG

CLAPHAM CHARITY TRUST

TRUSTEES REPORT FOR THE YEAR ENDED 05 APRIL 2025

The Trustees present their report with the financial statements for the year ended 05th April 2025.

Principal activities

The principal activities of the trust during the year was to raise money to continue with its principal objectives. These objectives are to occupied on privileged terms by those in need of HOUSING.

Structure, governance and management

The Charity is a registered charity, number 247653, registered with the Charities Commission. The Charity is controlled by its Trust Deed and constitutes an unincorporated charity.

Organisation Structure

The Charity makes decisions through discussions with all the Trust staff and Trustees by brainstorming sessions, and then by advice from our Legal and Financial advisors. Structural steps for decisions are: meetings with staff; legal and financial advisor meetings; minutes meetings; and then action.

Review of year

During the year the there were no any fund raising activites. The bank interest only received of £36,954 (2024-Nil).

Reserves

The Trust holds reserves of £1,435,416 (2024 – £1,418,841).

CLAPHAM CHARITY TRUST

TRUSTEES REPORT FOR THE
YEAR ENDED 05 APRIL 2025

Trustees

No trustees are remunerated by the Trust.

Trustees' Responsibilities

Current legislation requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Trust and of the surplus or deficit for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in accounts; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to the Independent Examiner

So far as the trustees are aware, there is no relevant information of which the charity's accountants are unaware and each trustee has taken all the steps that he or she ought to have as a trustee in order to make himself or herself aware of any relevant information and to establish that the Charity's accountants are aware of that information.

The report was approved by the Board of Trustees on 22nd January 2026 and signed
by:

.....
Trustee Mr. Ijaz Mohammed Aslam

.....
Trustee Dr. Muhammed Haroon Ali

CLAPHAM CHARITY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES YEAR ENDED 05 APRIL 2025

I report on the accounts of the Trust for the year ended 05 April 2025, which are set out on pages 8 to 10.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- a) Examine the accounts under Section 145 of the 2011 Act;
- b) Follow the procedures laid down in the general directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- c) 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 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 statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that all material respects the requirements:

'to keep accounting records in accordance with Section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act' have been met.

Ossmans Consultants Limited
591 London Road
Cheam
Sutton
SM3 9AG

22nd January 2026

CLAPHAM CHARITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 05 APRIL 2025

	Unrestricted Funds 2025 £		Total Funds 2025 £	Total Funds 2024 £
Income				
Donations & Legacies				
Donations received	0		0	0
Income from charitable activities				
Investment income	<u>0</u>		<u>0</u>	<u>0</u>
Total income	<u>0</u>		<u>0</u>	<u>0</u>
Expenditure on				
Fund raising and publicity	0		0	0
Charitable activities	<u>(20,379)</u>		<u>(20,379)</u>	<u>(42,605)</u>
Total Expenditure	<u>(20,379)</u>	-	<u>(20,379)</u>	<u>(42,605)</u>
Other interest receivable and other income	36,954	-	36,954	0
Net gains/(loss) on investments	0		0	<u>0</u>
Net movement of funds	<u>16,575</u>		<u>16,575</u>	<u>(42,605)</u>
Reconciliation of funds				
Total funds brought forward	1,418,841		1,418,841	1,461,446
Net movement of funds	<u>16,575</u>		<u>16,575</u>	<u>(42,605)</u>
Total funds carried forward	<u>1,435,416</u>		<u>1,435,416</u>	<u>1,418,841</u>

All the activities of the charity are from continuing operations.

CLAPHAM CHARITY TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 05 APRIL 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets		0		0	
Investments		<u>0</u>		<u>0</u>	
			0		0
Current assets					
Debtors	2	8,000		0	
Cash at bank and in hand		<u>1,428,529</u>		<u>1,420,791</u>	
			1,436,529		1,420,791
Creditors: amounts falling due within one year	3		<u>(1,113)</u>		<u>(1,950)</u>
Net assets			<u>1,435,416</u>		<u>1,418,841</u>
Total assets less current liabilities			<u>1,435,416</u>		<u>1,418,841</u>
Reserves					
Profit and loss account			<u>1,435,416</u>		<u>1,418,841</u>

These financial statements were approved by the board of trustees and authorized to issue on 22 January 2026, and are signed on behalf of the board by:

.....

Mr. Ijaz Mohammed Aslam

Trustee

CLAPHAM CHARITY TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 05 APRIL 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – Charities SORP (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The accounts (financial statement) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trust constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The accounts are prepared on a going concern basis.

Income

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to, and virtually certain to receive, the income, and the amount of the income can be measured with sufficient reliability. Legacy gifts are recognized on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and the settlement date. Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income. The Trust recognized income from goods on sale.

Expenditure

Recognized expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Expenditure on raising funds comprise the cost associate with attracting voluntary income fundraising cost and investment management costs. Expenditure on charitable activities comprise the cost incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

CLAPHAM CHARITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) **YEAR ENDED 05 APRIL 2025**

1 Accounting Policies (continued)

Expenditure (continued)

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity, including the independent examination fees, costs linked to the strategic management of the Charity, together with the share of other administration costs.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. In case of an unconditional grant offer, this is accrued once the recipient has been notified of the grant award. Provisions for grants are made when the intention to make a grant has been communicated to the grant recipient but there is uncertainty as to the meeting of the grant terms.

Taxation

The Charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise at bank and in hand, demand deposits with banks and other short-term highly liquid investments, with original maturities of three months or less, and bank overdrafts. In the statement of financial position, bank overdrafts are shown within creditors. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the trust cash management.

CLAPHAM CHARITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) **YEAR ENDED 05 APRIL 2025**

1 Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognized where the charity has obligations resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.

Investments policy

Investments are a form of basic financial instrument and are initially recognized at their transaction value and subsequently measured at their fair value as at their balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Realized gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realized gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealized gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realized and unrealized investment gains and losses are combined in the Statement of Financial Activities.

Pension Costs

The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognized as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

CLAPHAM CHARITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 05 APRIL 2025

2 DEBTORS

	2025	2024
	£	£
Interest Receivable	<u>8,000</u>	=
	8,000	0

3 CREDITORS

	2025	2024
	£	£
Amounts falling due within one year		
Other creditors	<u>1,113</u>	<u>1,950</u>
	<u>1,113</u>	<u>1,950</u>

4 ANALYSIS OF CHARITABLE EXPENDITURE

	2025	2024
	£	£
Repairs and maintenance	0	11,565
Charitable donations	-	30,000
Bank charges	0	25
Legal and professional	19,329	515
Accountancy fees	<u>1,050</u>	<u>500</u>
	<u>20,379</u>	<u>42,605</u>

5 RELATED PARTY

No remuneration was paid to the trustees in the year 2025 (2024 - Nil).

CLAPHAM CHARITY TRUST**STATEMENT OF FINANCIAL STATEMENTS
YEAR ENDED 05 APRIL 2025**

	2025	2024
	£	£
INCOME		
Donations	0	0
Interest received	36,954	0
Dividends received	<u>0</u>	<u>0</u>
	<u>36,954</u>	<u>0</u>
 Other income	 0	 <u>0</u>
	<u>0</u>	<u>0</u>
 EXPENDITURE		
Repairs and maintenance	0	11,565
Charitable donations	-	30,000
Bank charges	0	25
Legal and professional	19,329	515
Accountancy fees	<u>1,050</u>	<u>500</u>
	<u>20,379</u>	<u>42,605</u>
 Surplus/(Deficits)	 <u>16,675</u>	 <u>(42,605)</u>