

C JAMES CADBURY CHARITY

England & Wales · Charity number 270609

Details

Status Registered

Legal form Trust

Registered 1976-01-09

Register [View on the Charity Commission register](#)

Contact

Address Shakespeare Martineau
1 Colmore Square
Birmingham
B4 6AA

Phone 0121 214 0000

Email victoria.taylor@shma.co.uk

Activities

Objects: TO SUCH CHARITABLE INSTITUTION OR INSTITUTIONS OR FOR SUCH OTHER CHARITABLE OBJECTS OR PURPOSES AT THE DISCRETION OF THE TRUSTEES.

Activities: Charitable donations

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£39,937	£65,569	-	-
2024-04-05	£41,280	£115,251	-	-
2023-04-05	£46,876	£55,848	-	-
2022-04-05	£42,321	£41,422	-	-
2021-04-05	£46,651	£42,901	-	-

Trustees

Name	Role	Appointed
Lucy Cadbury		
Thomas Harper Cadbury		2020-09-28

C JAMES CADBURY CHARITY

England & Wales - Charity number 270609

Accounts

C JAMES CADBURY CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED

5 APRIL 2025

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Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2025

The Trustees present their Annual Report, together with the Financial Statements for the year ended 5 April 2025.

Legal and Administrative Details

The Charity was established by a Trust Deed dated 18 November 1969.

The Charitable Registration Number is 270609

The Trustees who have served during the year are:

Ms Lucy Grace Cadbury
Mr Thomas Harper Cadbury

The administration is carried out by the Trust Solicitors and this is also the principal office for enquiries:

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

Investment Advisors

Evelyn Partners
103 Colmore Road
Birmingham
B3 3AG

Independent Examiner

Mrs S A Reeves

Structure, Governance and Management

Governing Document

The trust is governed by a Deed of Settlement dated 18th November 1969 whereby Christopher James Cadbury transferred certain property to the Trustees.

The Trust's registered Charitable number is 270609.

The Trustees have unrestricted powers available to them under the original deed of settlement.

Trustees Recruitment and Training

Mr C J Cadbury has the power to appoint new Trustees. Prospective Trustees are invited to meet fellow Trustees and, if appointed, are provided with information relating to the aims of the charity and are made aware of the responsibilities that Trusteeship involves. The Trustees take such action as they consider necessary to keep themselves informed of changes to charity law and governance.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2025

Organisational Structure

All matters of policy and management are determined by the Trustees. The Trustees are advised on investment matters by the Trust's investment advisers, Evelyn Partners who have been given authority to manage the portfolio on a discretionary basis.

The charity does not employ staff and hence has no key management personnel. The day-to-day affairs of the charity are administered by Shakespeare Martineau and the cost of this service is detailed on the Statement of Financial Activities.

Objectives and Activities

Income to be applied by the Trustees in the payment of donations or subscriptions to such Charitable institution or institutions or to or for such other Charitable purposes as the Trustees or a majority of in point of number of the Trustees shall in their discretion from time to time think fit. The Trustees presently make grants to registered charities. The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Financial Review and Achievements

During the year, the Trustees received income from investments amounting to £39,936.81. Administration expenses etc amounted to £26,896.81 and Charitable donations amounting to £38,672.00 were paid.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Investment Policy

There are no restrictions on the Trustees' power to invest. The Trustees seek to maintain a consistent investment strategy based on their view of the medium term economic situation, their desire to secure the capital value of the investment portfolio whilst maintaining the level of the Charity's income in real terms and the advice of their investment managers who produce regular reports for consideration by the Trustees.

The Charity's stock market investments are managed by Evelyn Partners on a discretionary basis.

Plans for Future Periods

The Trustees plan to continue with their present objectives as set out in the Report so that the charitable institutions to which grants are awarded can continue to benefit in real terms from the financial support that the Trust provides

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2025

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and 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 and of the incoming resources and application of resources of the Charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the Financial Statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and Signed By:



Ms Lucy Grace Cadbury

Dated 28/21/2026 2026

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2025

Independent Examiner's Statement

I report to the trustees on my examination of the accounts for the year ended 5th April 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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 Charity 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.

Signed: 

Date: 28th January 2026

Mrs S A Reeves FCCA

Chartered Certified Accountant

Tower View, Broadway Road, Childswickham, Broadway, Worcestershire WR12 7HD

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

Statement of Financial Activities for the Year Ended 5 April 2025

Unrestricted Funds and Total Funds		2025 £	2025 £
	Incoming Resources		
39,424	Income from Investments		39,936.81
180	Equalisation Payments		-
	Charitable Donations Received		
-	Cash transfer from the George Cadbury Charitable Trust	-	-
	Deposit Interest		
298	Evelyn Interest on Cash held	110.60	
1,378	HSBC Interest on Cash held	710.91	821.51
41,280	Total Incoming Resources		40,758.32
	Expenditure on Charitable Activities		
99,980	Donations		38,672.00
	Governance Costs		
3,654	Shakespeare Martineau Administration Charges	12,965.00	
731	VAT	2,593.00	
-	Disbursements	-	
10,313	Smith & Williamson Investment Management Fees	10,743.81	
350	Independent Examination	350.00	
79	Bank Charges	66.00	
144	London Stock Exchange Registration Fee	72.00	26,789.81
	Adjustments		
	Evelyn Interest Due	- 16.37	
	Donations made but not Cashed - write off		
	Refund to Mr C J Cadbury for fees paid on Trust's behalf	2,691.40	2,675.03
115,251	Net Expenditure for the Year		68,136.84
	Investments		
2,869	Realised Gain/Loss	10,314.95	
28,869	Unrealised Gain/Loss	- 48,478.52	- 38,163.57
31,739			
- 42,232	Net Movement in Funds for the Year		- 65,542.09
1,285,193	Total Funds Brought Forward		1,242,961.15
1,242,961	The Funds of the Charity		1,177,419.06

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025


All income and expenditure relates to continuing activities.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

Balance Sheet at 5 April 2025

2024		2025	2025
£		£	£
Fixed Assets:			
1,091,420.34	Investments	1,138,109.34	
2,869.30	Add	10,314.95	
28,869.48		Unrealised Losses	-
349,230.70		Cost of Purchases	142,249.94
334,280.48	Less	Disposal Proceeds	156,886.16
1,138,109.34			
	Market Value 5 April 2025:		1,085,309.55
Cash at Banks and In Hand			
11,742.71	Evelyn Investment Account	15,750.21	
6,785.04	Evelyn Income Account	6,385.28	
2,570.40	Shakespeare Martineau Client Account	-	
30,017.65	HSBC Account ending 6151	39,071.75	
66,040.81	HSBC Account ending 8356	41,417.90	
-	Accrued Interest Not Received in the Year	16.37	
-	Accrued Dividend Not Received in the Year	-	
117,156.61			102,641.51
Creditors: Amounts Falling Due Within One Year			
10,182.00	Donations approved but not paid in the year	-	
	Donations approved 23.24 but not paid in the year	10,182.00	
-	Shakespeare Martineau fees accrued but not paid	-	
700.00	Independent examination fee	350.00	
1,422.80	Due to Mr C J Cadbury for fees paid on Trust's behalf	-	
12,304.80			10,532.00
1,242,961.15	The Funds of the Charity		£ 1,177,419.06

These Financial Statements were approved by the Board of Trustees on the _____ of
2025 and are signed on their behalf by:



Ms Lucy Grace Cadbury

28 January 2026

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

Notes to the Accounts for the Year Ended 5 April 2025

1. Accounting Policies

The C J Cadbury Charity is a registered unincorporated charity in the United Kingdom. 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 to make grants to registered charities many of which are located in the Midlands.

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 accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

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 prepared in sterling which is the functional currency of the charity.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Permanent endowed funds represent donations made to the charity that are held as permanent endowments at the request of the donor. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will seek to maintain the capital and, through prudent investment management, increase it. The capital and capital growth are both protected and cannot be spent on the purpose for which the gift was made. Expendable endowed funds represent donations made to the charity that are held as endowments, either at the request of the donor or the decision of the trustees. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will, in general, seek to maintain the capital and, through prudent investment management, increase it. However, the capital and any capital growth will be reviewed annually by the trustees and, at their discretion, some of the capital and / or capital growth can be spent on the purpose for which the gift was made.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Debtors

Debtors are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation 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 recognised at their settlement amount after allowing for any trade discounts due.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2025

Financial instruments

With the exception of the listed investments, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and the making of grants.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the Charity.

3. Incoming Resources

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.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

4. Trustees' Remuneration

No remuneration was paid to the Trustees. No Trustee expenses were paid to, or on behalf of, any Trustee.

5. Related Parties

On the 21st October 2013, Lucy Grace Cadbury became a Trustee of the Island Conservation Society UK (ICS). Donations totalling £30,500 have been made to the ICS during the course of the year (£80,000 in 2023).

6. Staff Costs

The Charity has no employees for the periods 2024 or 2025.

C JAMES CADBURY CHARITY

England & Wales - Charity number 270609

Accounts

C JAMES CADBURY CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED

5 APRIL 2024

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2024

The Trustees present their Annual Report, together with the Financial Statements for the year ended 5 April 2024.

Legal and Administrative Details

The Charity was established by a Trust Deed dated 18 November 1969.

The Charitable Registration Number is 270609

The Trustees who have served during the year are:

Mrs Joy Cadbury (Deceased 16th April 2023)
Ms Lucy Grace Cadbury
Mr Thomas Harper Cadbury

The administration is carried out by the Trust Solicitors and this is also the principal office for enquiries:

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

Investment Advisors

Evelyn Partners
103 Colmore Road
Birmingham
B3 3AG

Independent Examiner Mrs S A Reeves

Structure, Governance and Management

Governing Document

The trust is governed by a Deed of Settlement dated 18th November 1969 whereby Christopher James Cadbury transferred certain property to the Trustees.

The Trust's registered Charitable number is 270609.

The Trustees have unrestricted powers available to them under the original deed of settlement.

Trustees Recruitment and Training

Mr C J Cadbury has the power to appoint new Trustees. Prospective Trustees are invited to meet fellow Trustees and, if appointed, are provided with information relating to the aims of the charity and are made aware of the responsibilities that Trusteeship involves. The Trustees take such action as they consider necessary to keep themselves informed of changes to charity law and governance.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2024

Organisational Structure

All matters of policy and management are determined by the Trustees. The Trustees are advised on investment matters by the Trust's investment advisers, Evelyn Partners who have been given authority to manage the portfolio on a discretionary basis.

The charity does not employ staff and hence has no key management personnel. The day-to-day affairs of the charity are administered by Shakespeare Martineau and the cost of this service is detailed on the Statement of Financial Activities.

Objectives and Activities

Income to be applied by the Trustees in the payment of donations or subscriptions to such Charitable institution or institutions or to or for such other Charitable purposes as the Trustees or a majority of in point of number of the Trustees shall in their discretion from time to time think fit. The Trustees presently make grants to registered charities.

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Financial Review and Achievements

During the year, the Trustees received income from investments amounting to £39,424.19. Administration expenses etc amounted to £15,270.95 and Charitable donations amounting to £99,980 were paid.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Investment Policy

There are no restrictions on the Trustees' power to invest. The Trustees seek to maintain a consistent investment strategy based on their view of the medium term economic situation, their desire to secure the capital value of the investment portfolio whilst maintaining the level of the Charity's income in real terms and the advice of their investment managers who produce regular reports for consideration by the Trustees.

The Charity's stock market investments are managed by Evelyn Partner on a discretionary basis.

Plans for Future Periods

The Trustees plan to continue with their present objectives as set out in the Report so that the charitable institutions to which grants are awarded can continue to benefit in real terms from the financial support that the Trust provides

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and 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 and of the incoming resources and application of resources of the Charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the Financial Statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and Signed By:

Ms Lucy Grace Cadbury

Dated

2025

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2024

Independent Examiner's Statement

I report to the trustees on my examination of the accounts for the year ended 5th April 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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 Charity 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.

Signed: 

Date:

Mrs S A Reeves FCCA

Chartered Certified Accountant

Tower View, Broadway Road, Childswickham, Broadway, Worcestershire WR12 7HD

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

Statement of Financial Activities for the Year Ended 5 April 2024

Unrestricted Funds and Total Funds		2023 £	2024 £	2024 £
	Incoming Resources			
41,177.75	Income from Investments			39,424.19
75.03	Equalisation Payments			179.72
	Charitable Donations Received			
5,000.00	Cash transfer from the George Cadbury Charitable Trust		-	-
	Deposit Interest			
98.67	Smith & Williamson Interest on Cash held		298.22	
524.87	HSBC Interest on Cash held		1,377.98	1,676.20
46,876.32	Total Incoming Resources			41,280.11
	Expenditure on Charitable Activities			
52,811.00	Donations			99,980.00
	Governance Costs			
2,532.50	Shakespeare Martineau Administration Charges		3,654.00	
506.50	VAT		730.80	
-	Disbursements		-	
10,751.69	Smith & Williamson Investment Management Fees		10,313.15	
350.00	Independent Examination		350.00	
96.40	Bank Charges		79.00	
-	London Stock Exchange Registration Fee		144.00	15,270.95
14,237.09				
	Adjustments			
- 11,200.00	Donations made but not Cashed - write off			-
55,848.09	Net Expenditure for the Year			115,250.95
	Investments			
- 16,683.84	Realised Gain/Loss		2,869.30	
- 58,760.12	Unrealised Gain/Loss		28,869.48	31,738.78
- 75,443.96				
- 84,415.73	Net Movement in Funds for the Year			- 42,232.06
1,369,608.94	Total Funds Brought Forward			1,285,193.21
1,285,193.21	The Funds of the Charity			1,242,961.15

All income and expenditure relates to continuing activities.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

Balance Sheet at 5 April 2024

2023		2024	2024
£		£	£
Fixed Assets:			
1,206,598.18	Investments	Value at start of Period	1,091,420.34
- 16,683.84	Add	Realised Gain	2,869.30
- 58,760.12		Unrealised Gain	28,869.48
146,695.51		Cost of Purchases	349,230.70
186,429.39	Less	Disposal Proceeds	334,280.48
1,091,420.34			1,138,109.34
	Market Value 5 April 2024:		1,138,109.34
Cash at Banks and In Hand			
36,970.36	Smith & Williamson Investment Account	11,742.71	
7,463.88	Smith & Williamson Income Account	6,785.04	
2,570.40	Shakespeare Martineau Client Account	2,570.40	
4,629.45	HSBC Account ending 6151	30,017.65	
144,103.64	HSBC Account ending 8356	66,040.81	
-	Accrued Interest Not Received in the Year	-	
157.94	Accrued Dividend Not Received in the Year	-	
195,895.67			117,156.61
Creditors: Amounts Falling Due Within One Year			
-	Donations approved but not paid in the year	10,182.00	
-	Shakespeare Martineau fees accrued but not paid	-	
700.00	Independent examination fee	700.00	
1,422.80	Due to Mr C J Cadbury for fees paid on Trust's behalf	1,422.80	12,304.80
2,122.80			
1,285,193.21	The Funds of the Charity		£ 1,242,961.15

These Financial Statements were approved by the Board of Trustees on the 2025 and are signed on their behalf by: _____ of _____

Ms Lucy Grace Cadbury

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

Notes to the Accounts for the Year Ended 5 April 2024

1. Accounting Policies

The C J Cadbury Charity is a registered unincorporated charity in the United Kingdom. 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 to make grants to registered charities many of which are located in the Midlands.

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 accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

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 prepared in sterling which is the functional currency of the charity.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Permanent endowed funds represent donations made to the charity that are held as permanent endowments at the request of the donor. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will seek to maintain the capital and, through prudent investment management, increase it. The capital and capital growth are both protected and cannot be spent on the purpose for which the gift was made. Expendable endowed funds represent donations made to the charity that are held as endowments, either at the request of the donor or the decision of the trustees. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will, in general, seek to maintain the capital and, through prudent investment management, increase it. However, the capital and any capital growth will be reviewed annually by the trustees and, at their discretion, some of the capital and / or capital growth can be spent on the purpose for which the gift was made.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Debtors

Debtors are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation 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 recognised at their settlement amount after allowing for any trade discounts due.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2024

Financial instruments

With the exception of the listed investments, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and the making of grants.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the Charity.

3. Incoming Resources

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.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

4. Trustees' Remuneration

No remuneration was paid to the Trustees. No Trustee expenses were paid to, or on behalf of, any Trustee.

5. Related Parties

On the 21st October 2013, Lucy Grace Cadbury became a Trustee of the Island Conservation Society UK (ICS). Donations totalling £80,000 have been made to the ICS during the course of the year (£30,000 in 2023).

6. Staff Costs

The Charity has no employees for the periods 2023 or 2024.

C JAMES CADBURY CHARITY

England & Wales - Charity number 270609

Accounts

C JAMES CADBURY CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED

5 APRIL 2023

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2023

The Trustees present their Annual Report, together with the Financial Statements for the year ended 5 April 2023.

Legal and Administrative Details

The Charity was established by a Trust Deed dated 18 November 1969.

The Charitable Registration Number is 270609

The Trustees who have served during the year are:

Mrs Joy Cadbury (Deceased 16th April 2023)
MS Mrs Lucy Grace Cadbury
Mr Thomas Harper Cadbury

The administration is carried out by the Trust Solicitors and this is also the principal office for enquiries:

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

Investment Advisors

Evelyn Partners
103 Colmore Road
Birmingham
B3 3AG

Independent Examiner Mrs S A Reeves

Structure, Governance and Management

Governing Document

The trust is governed by a Deed of Settlement dated 18th November 1969 whereby Christopher James Cadbury transferred certain property to the Trustees.

The Trust's registered Charitable number is 270609.

The Trustees have unrestricted powers available to them under the original deed of settlement.

Trustees Recruitment and Training

Mr C J Cadbury has the power to appoint new Trustees. Prospective Trustees are invited to meet fellow Trustees and, if appointed, are provided with information relating to the aims of the charity and are made aware of the responsibilities that Trusteeship involves. The Trustees take such action as they consider necessary to keep themselves informed of changes to charity law and governance.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2023

Organisational Structure

All matters of policy and management are determined by the Trustees. The Trustees are advised on investment matters by the Trust's investment advisers, Evelyn Partners who have been given authority to manage the portfolio on a discretionary basis.

The charity does not employ staff and hence has no key management personnel. The day-to-day affairs of the charity are administered by Shakespeare Martineau and the cost of this service is detailed on the Statement of Financial Activities.

Objectives and Activities

Income to be applied by the Trustees in the payment of donations or subscriptions to such Charitable institution or institutions or to or for such other Charitable purposes as the Trustees or a majority of in point of number of the Trustees shall in their discretion from time to time think fit. The Trustees presently make grants to registered charities.

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Financial Review and Achievements

During the year, the Trustees received income from investments amounting to £41,177.75. Administration expenses etc amounted to £14,237.09 and Charitable donations amounting to £52,811.00 were paid.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Investment Policy

There are no restrictions on the Trustees' power to invest. The Trustees seek to maintain a consistent investment strategy based on their view of the medium term economic situation, their desire to secure the capital value of the investment portfolio whilst maintaining the level of the Charity's income in real terms and the advice of their investment managers who produce regular reports for consideration by the Trustees.

The Charity's stock market investments are managed by Evelyn Partners on a discretionary basis.

Plans for Future Periods

The Trustees plan to continue with their present objectives as set out in the Report so that the charitable institutions to which grants are awarded can continue to benefit in real terms from the financial support that the Trust provides

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and 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 and of the incoming resources and application of resources of the Charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the Financial Statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and Signed By:



Ms Lucy Grace Cadbury

Dated

26/7/2024

2024

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2023

Independent Examiner's Statement

I report to the trustees on my examination of the accounts for the year ended 5th April 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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 Charity 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.

Signed: 

Date: 11/07/2024

Mrs S A Reeves FCCA
Chartered Certified Accountant
Tower View, Broadway Road, Childswickham, Broadway, Worcestershire WR12 7HD

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023

Statement of Financial Activities for the Year Ended 5 April 2023

Unrestricted Funds and Total Funds		Unrestricted Funds and Total Funds
2022 £		2023 £
	Incoming Resources	
41,880.78	Income from Investments	41,177.75
322.60	Equalisation Payments	75.03
106.25	RBS Litigation Payment	-
	Charitable Donations Received	
-	Cash transfer from the George Cadbury Charitable Trust	5,000.00
	Deposit Interest	
-	Smith & Williamson Interest on Cash held	98.67
11.25	HSBC Interest on Cash held	524.87
		623.54
42,320.88	Total Incoming Resources	46,876.32
	Expenditure on Charitable Activities	
26,511.00	Donations	52,811.00
	Governance Costs	
2,831.50	Shakespeare Martineau Administration Charges	2,532.50
566.30	VAT	506.50
-	Disbursements	-
10,997.15	Smith & Williamson Investment Management Fees	10,751.69
350.00	Independent Examination	350.00
21.60	Bank Charges	96.40
144.00	London Stock Exchange Registration Fee	14,237.09
		14,237.09
	Adjustments	
	Donations made but not Cashed - write off	- 11,200.00
41,421.55	Net Expenditure for the Year	55,848.09
	Investments	
15,795.92	Realised Gain/Loss	- 16,683.84
58,825.13	Unrealised Gain/Loss	- 58,760.12
74,621.05		- 75,443.96
75,520.38	Net Movement in Funds for the Year	- 84,415.73
1,294,088.56	Total Funds Brought Forward	1,369,608.94
1,369,608.94	The Funds of the Charity	1,285,193.21
		1,285,193.21


All income and expenditure relates to continuing activities.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023

Balance Sheet at 5 April 2023

2022		2023	2023
£		£	£
Fixed Assets:			
1,141,576.32	Investments		
15,795.92	Add	1,206,598.18	
58,825.13		-	
294,917.85		-	
304,517.04	Less	146,695.51	
1,206,598.18		186,429.39	1,091,420.34
	Market Value 5 April 2023:	1,091,420.34	
Cash at Banks and In Hand			
6,610.49	Smith & Williamson Investment Account	36,970.36	
7,412.35	Smith & Williamson Income Account	7,463.88	
-	Shakespeare Martineau Client Account	2,570.40	
20,461.85	HSBC Account ending 6151	4,629.45	
133,656.53	HSBC Account ending 8356	144,103.64	
157.94	Accrued Dividend Not Received in the Year	157.94	
168,299.16			195,895.67
Creditors: Amounts Falling Due Within One Year			
1,200.00	Donations approved but not paid in the year	-	
1,965.60	Shakespeare Martineau fees accrued but not paid	-	
700.00	Independent examination fee	700.00	
1,422.80	Due to Mr C J Cadbury for fees paid on Trust's behalf	1,422.80	
5,288.40			2,122.80
1,369,608.94	The Funds of the Charity		£ 1,285,193.21

These Financial Statements were approved by the Board of Trustees on the _____ of
2024 and are signed on their behalf by:



Ms Lucy Grace Cadbury

26/7/2024

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023

Notes to the Accounts for the Year Ended 5 April 2023

1. Accounting Policies

The C J Cadbury Charity is a registered unincorporated charity in the United Kingdom. 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 to make grants to registered charities many of which are located in the Midlands.

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 accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

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 prepared in sterling which is the functional currency of the charity.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Permanent endowed funds represent donations made to the charity that are held as permanent endowments at the request of the donor. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will seek to maintain the capital and, through prudent investment management, increase it. The capital and capital growth are both protected and cannot be spent on the purpose for which the gift was made. Expendable endowed funds represent donations made to the charity that are held as endowments, either at the request of the donor or the decision of the trustees. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will, in general, seek to maintain the capital and, through prudent investment management, increase it. However, the capital and any capital growth will be reviewed annually by the trustees and, at their discretion, some of the capital and / or capital growth can be spent on the purpose for which the gift was made.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Debtors

Debtors are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation 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 recognised at their settlement amount after allowing for any trade discounts due.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2023

Financial instruments

With the exception of the listed investments, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and the making of grants.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the Charity.

3. Incoming Resources

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.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

4. Trustees' Remuneration

No remuneration was paid to the Trustees. No Trustee expenses were paid to, or on behalf of, any Trustee.

5. Related Parties

On the 21st October 2013, Lucy Grace Cadbury became a Trustee of the Island Conservation Society UK (ICS). Donations totalling £30,000 have been made to the ICS during the course of the year (£25,000 in 2022).

6. Staff Costs

The Charity has no employees for the periods 2022 or 2023.

C JAMES CADBURY CHARITY

England & Wales - Charity number 270609

Accounts

C JAMES CADBURY CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED

5 APRIL 2022

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2022

The Trustees present their Annual Report, together with the Financial Statements for the year ended 5 April 2021.

Legal and Administrative Details

The Charity was established by a Trust Deed dated 18 November 1969.

The Charitable Registration Number is 270609

The Trustees who have served during the year are:

Mrs Joy Cadbury
Mrs Lucy Grace Cadbury
Mr Thomas Harper Cadbury

The administration is carried out by the Trust Solicitors and this is also the principal office for enquiries:

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

Investment Advisors

Smith & Williamson
25 Moorgate
London
EC2R 6AY

Independent Examiner

Mrs S A Reeves

Structure, Governance and Management

Governing Document

The trust is governed by a Deed of Settlement dated 18th November 1969 whereby Christopher James Cadbury transferred certain property to the Trustees.

The Trust's registered Charitable number is 270609.

The Trustees have unrestricted powers available to them under the original deed of settlement.

Trustees Recruitment and Training

Mr C J Cadbury has the power to appoint new Trustees. Prospective Trustees are invited to meet fellow Trustees and, if appointed, are provided with information relating to the aims of the charity and are made aware of the responsibilities that Trusteeship involves. The Trustees take such action as they consider necessary to keep themselves informed of changes to charity law and governance.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2022

Organisational Structure

All matters of policy and management are determined by the Trustees. The Trustees are advised on investment matters by the Trust's investment advisers, Smith & Williamson who have been given authority to manage the portfolio on a discretionary basis.

The charity does not employ staff and hence has no key management personnel. The day-to-day affairs of the charity are administered by Shakespeare Martineau and the cost of this service is detailed on the Statement of Financial Activities.

Objectives and Activities

Income to be applied by the Trustees in the payment of donations or subscriptions to such Charitable institution or institutions or to or for such other Charitable purposes as the Trustees or a majority of in point of number of the Trustees shall in their discretion from time to time think fit. The Trustees presently make grants to registered charities. The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Financial Review and Achievements

During the year, the Trustees received income from investments amounting to £41,880.78. Administration expenses etc amounted to £14,910.55 and Charitable donations amounting to £26,511.00 were paid.

Reserves Policy

- It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Investment Policy

There are no restrictions on the Trustees' power to invest. The Trustees seek to maintain a consistent investment strategy based on their view of the medium term economic situation, their desire to secure the capital value of the investment portfolio whilst maintaining the level of the Charity's income in real terms and the advice of their investment managers who produce regular reports for consideration by the Trustees.

The Charity's stock market investments are managed by Smith & Williamson on a discretionary basis.

Plans for Future Periods

The Trustees plan to continue with their present objectives as set out in the Report so that the charitable institutions to which grants are awarded can continue to benefit in real terms from the financial support that the Trust provides

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2022

Statement of Trustees' Responsibilities

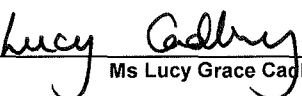
The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources of the Charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the Financial Statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and Signed By:



Ms Lucy Grace Cadbury

Dated 8 / 09 / 2023 2023

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2022

Independent Examiner's Statement

I report to the trustees on my examination of the accounts for the year ended 5th April 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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 Charity 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.

Signed: 

Date: 25/8/2023

Mrs S A Reeves FCCA

Chartered Certified Accountant

Shire Barn, Tack Farm, Hewell Lane, Tardebigge, Worcestershire, B97 6QH

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022

Statement of Financial Activities for the Year Ended 5 April 2022

Unrestricted Funds and Total Funds		2021 £	2022 £	Unrestricted Funds and Total Funds
	Incoming Resources			
41,555.44	Income from Investments			41,880.78
48.49	Equalisation Payments			322.60
	RBS Litigation Payment			106.25
	Charitable Donations Received			
5,000.00	Cash transfer from the James Cadbury Charitable Trust		-	-
	Deposit Interest			
8.07	Smith & Williamson Interest on Cash held		-	
39.20	HSBC Interest on Cash held		11.25	11.25
			<hr/>	<hr/>
46,651.20	Total Incoming Resources			42,320.88
	Expenditure on Charitable Activities			
27,189.00	Donations			26,511.00
	Governance Costs			
6,259.00	Shakespeare Martineau Administration Charges		2,831.50	
1,252.20	VAT		566.30	
2.00	Disbursements		-	
7,704.39	Smith & Williamson Investment Management Fees		10,997.15	
350.00	Independent Examination		350.00	
-	Bank Charges		21.60	
144.00	London Stock Exchange Registration Fee		144.00	14,910.55
			<hr/>	<hr/>
42,900.59	Net Expenditure for the Year			41,421.55
	Investments			
29,947.14	Realised Gain/Loss		15,795.92	
196,183.09	Unrealised Gain/Loss		58,825.13	74,621.05
<hr/>			<hr/>	<hr/>
229,880.84	Net Movement in Funds for the Year			75,520.38
1,064,207.72	Total Funds Brought Forward			1,294,088.56
				<hr/>
1,294,088.56	The Funds of the Charity			1,369,608.94
				<hr/> <hr/>


All income and expenditure relates to continuing activities.

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022**

Balance Sheet at 5 April 2022

2021 £		2022 £	2022 £
	Fixed Assets:		
894,619.00	Investments	Value at start of Period	1,141,576.32
29,947.14	Add	Realised Gain	15,795.92
196,183.09		Unrealised Gain	58,825.13
192,544.30		Cost of Purchases	294,917.85
171,717.21	Less	Disposal Proceeds	304,517.04
1,141,576.32			1,206,598.18
	Market Value 5 April 2021:		
	Cash at Banks and In Hand		
7,508.60	Smith & Williamson Investment Account	6,610.49	
7,364.50	Smith & Williamson Income Account	7,412.35	
-	Shakespeares Client Account	-	
47,226.65	HSBC Account ending 6151	20,461.85	
92,185.29	HSBC Account ending 8356	133,656.53	
-	Accrued Dividend Not Received in the Year	157.94	
154,285.04			168,299.16
	Creditors: Amounts Falling Due Within One Year		
-	Donations approved but not paid in the year	1,200.00	
-	Shakespeare Martineau fees accrued but not paid	1,965.60	
700.00	Independent examination fee	700.00	
1,072.80	Due to Mr C J Cadbury for fees paid on Trust's behalf	1,422.80	
1,772.80			5,288.40
1,294,088.56	The Funds of the Charity		£ 1,369,608.94

These Financial Statements were approved by the Board of Trustees on the 5th April 2023 and are signed on their behalf by:



 Ms Lucy Grace Cadbury

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022

Notes to the Accounts for the Year Ended 5 April 2022

1. Accounting Policies

The C J Cadbury Charity is a registered unincorporated charity in the United Kingdom. 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 to make grants to registered charities many of which are located in the Midlands.

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 accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

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 prepared in sterling which is the functional currency of the charity.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Permanent endowed funds represent donations made to the charity that are held as permanent endowments at the request of the donor. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will seek to maintain the capital and, through prudent investment management, increase it. The capital and capital growth are both protected and cannot be spent on the purpose for which the gift was made. Expendable endowed funds represent donations made to the charity that are held as endowments, either at the request of the donor or the decision of the trustees. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will, in general, seek to maintain the capital and, through prudent investment management, increase it. However, the capital and any capital growth will be reviewed annually by the trustees and, at their discretion, some of the capital and / or capital growth can be spent on the purpose for which the gift was made.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Debtors

Debtors are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation 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 recognised at their settlement amount after allowing for any trade discounts due.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2022

Financial instruments

With the exception of the listed investments, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and the making of grants.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the Charity.

3. Incoming Resources

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.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

4. Trustees' Remuneration

No remuneration was paid to the Trustees. No Trustee expenses were paid to, or on behalf of, any Trustee.

5. Related Parties

There were no related party transactions during the year.

6. Staff Costs

The Charity has no employees for the periods 2021 or 2022.

C JAMES CADBURY CHARITY

England & Wales - Charity number 270609

Accounts

C JAMES CADBURY CHARITABLE TRUST

ACCOUNTS FOR THE YEAR ENDED

5 APRIL 2021

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

**C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021**

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2021

The Trustees present their Annual Report, together with the Financial Statements for the year ended 5 April 2021.

Legal and Administrative Details

The Charity was established by a Trust Deed dated 18 November 1969.

The Charitable Registration Number is 270609

The Trustees who have served during the year are:

Mrs Joy Cadbury
Mrs Lucy Grace Cadbury
Mr Hugh Bampfield Carslake (retired 28th September 2020)
Mr Thomas Harper Cadbury (appointed 28th September 2020)

The administration is carried out by the Trust Solicitors and this is also the principal office for enquiries:

Shakespeare Martineau LLP
No 1 Colmore Square
Birmingham
B4 6AA

Investment Advisors

Smith & Williamson
25 Moorgate
London
EC2R 6AY

Independent Examiner

Mrs S A Reeves

Structure, Governance and Management

Governing Document

The trust is governed by a Deed of Settlement dated 18th November 1969 whereby Christopher James Cadbury transferred certain property to the Trustees.

The Trust's registered Charitable number is 270609.

The Trustees have unrestricted powers available to them under the original deed of settlement.

Trustees Recruitment and Training

Mr C J Cadbury has the power to appoint new Trustees. Prospective Trustees are invited to meet fellow Trustees and, if appointed, are provided with information relating to the aims of the charity and are made aware of the responsibilities that Trusteeship involves. The Trustees take such action as they consider necessary to keep themselves informed of changes to charity law and governance.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2021

Organisational Structure

All matters of policy and management are determined by the Trustees. The Trustees are advised on investment matters by the Trust's investment advisers, Smith & Williamson who have been given authority to manage the portfolio on a discretionary basis.

The charity does not employ staff and hence has no key management personnel. The day-to-day affairs of the charity are administered by Shakespeare Martineau and the cost of this service is detailed on the Statement of Financial Activities.

Objectives and Activities

Income to be applied by the Trustees in the payment of donations or subscriptions to such Charitable institution or institutions or to or for such other Charitable purposes as the Trustees or a majority of in point of number of the Trustees shall in their discretion from time to time think fit. The Trustees presently make grants to registered charities. The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commissions' general guidance on public benefit when reviewing the Trust's objectives and activities and grant making policy. The Trustees consider that by making grants to registered charities considerable public benefit will be achieved and many members of the public will benefit.

Financial Review and Achievements

During the year, the Trustees received income from investments amounting to £41,555.44 and charitable donations in cash of £5,000.00 were received. Administration expenses etc amounted to £15,711.59 and Charitable donations amounting to £27,189.00 were paid.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Investment Policy

There are no restrictions on the Trustees' power to invest. The Trustees seek to maintain a consistent investment strategy based on their view of the medium term economic situation, their desire to secure the capital value of the investment portfolio whilst maintaining the level of the Charity's income in real terms and the advice of their investment managers who produce regular reports for consideration by the Trustees.

The Charity's stock market investments are managed by Smith & Williamson on a discretionary basis.

Plans for Future Periods

The Trustees plan to continue with their present objectives as set out in the Report so that the charitable institutions to which grants are awarded can continue to benefit in real terms from the financial support that the Trust provides

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2021

Statement of Trustees' Responsibilities

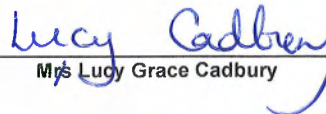
The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources of the Charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the Financial Statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and Signed By:



Mrs Lucy Grace Cadbury

Dated

15 / 12 /

2022

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

TRUSTEES' ANNUAL REPORT AT 5 APRIL 2021

Independent Examiner's Statement

I report to the trustees on my examination of the accounts for the year ended 5th April 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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 Charity 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.

Signed: *SA Reeves*

Date: *4/11/2022*

Mrs S A Reeves FCCA
Chartered Certified Accountant
Shire Barn, Tack Farm, Hewell Lane, Tardebigge, Worcestershire, B97 6QH

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

Statement of Financial Activities for the Year Ended 5 April 2021

Unrestricted Funds and Total Funds		2020 £	2021 £	Unrestricted Funds and Total Funds 2021 £
	Incoming Resources			
51,968.60	Income from Investments			41,555.44
554.20	Equalisation Payments			48.49
	Charitable Donations Received			
13,217.90	Cash transfer from the James Cadbury Charitable Trust		5,000.00	5,000.00
	Deposit Interest			
15.73	Smith & Williamson Interest on Cash held		8.07	
122.40	HSBC Interest on Cash held		39.20	47.27
65,878.83	Total Incoming Resources			46,651.20
	Expenditure on Charitable Activities			
44,582.78	Donations			27,189.00
	Governance Costs			
-	Charity Administrator Charges		-	
5,528.50	Shakespeare Martineau Administration Charges		6,259.00	
1,105.70	VAT		1,252.20	
	Disbursements		2.00	
10,140.36	Smith & Williamson Investment Management Fees		7,704.39	
350.00	Independent Examination		350.00	
-	London Stock Exchange Registration Fee		144.00	15,711.59
	Adjustments			
130.00	Further Independent Examination Fees Due 18/19 Accounts		-	
-	For Funds left S&W Account but not received in			
358.80	Shakespeare Martineau Account as at 05/04/19		-	
61,478.54	Net Expenditure for the Year			42,900.59
	Investments			
-	3,918.43 Realised Gain/Loss		29,947.14	
-	241,973.24 Unrealised Gain/Loss		196,183.09	226,130.23
-	245,891.67			
- 241,491.38	Net Movement in Funds for the Year			229,880.84
1,305,699.10	Total Funds Brought Forward			1,064,207.72
1,064,207.72	The Funds of the Charity			1,294,088.56

All income and expenditure relates to continuing activities.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

Balance Sheet at 5 April 2021

2020		2021	2021
£		£	£
Fixed Assets:			
1,171,142.00	Investments		
-	Add	894,619.00	
- 3,918.43		29,947.14	
- 241,973.24		196,183.09	
77,565.48		192,544.30	
108,196.81	Less	171,717.21	
894,619.00			1,141,576.32
Market Value 5 April 2021:			
Cash at Banks and In Hand			
36,128.85	Smith & Williamson Investment Account	7,508.60	
2,955.22	Smith & Williamson Income Account	7,364.50	
-	Shakespeares Client Account	-	
62,289.89	HSBC Account ending 6151	47,226.65	
69,829.62	HSBC Account ending 8356	92,185.29	
157.94	Accrued Dividend Not Received in the Year		
171,361.52			154,285.04
Creditors: Amounts Falling Due Within One Year			
-	Donations approved but not paid in the year	-	
-	Shakespeare Martineau fees accrued but not paid	-	
700.00	Independent examination fee	700.00	
1,072.80	Due to Mr C J Cadbury for fees paid on Trust's behalf	1,072.80	
1,772.80			1,772.80
1,064,207.72	The Funds of the Charity		£ 1,294,088.56

These Financial Statements were approved by the Board of Trustees on the 2022 and are signed on their behalf by:

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 M/s Lucy Grace Cadbury

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

Notes to the Accounts for the Year Ended 5 April 2021

1. Accounting Policies

The C J Cadbury Charity is a registered unincorporated charity in the United Kingdom. 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 to make grants to registered charities many of which are located in the Midlands.

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 accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

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 prepared in sterling which is the functional currency of the charity.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Permanent endowed funds represent donations made to the charity that are held as permanent endowments at the request of the donor. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will seek to maintain the capital and, through prudent investment management, increase it. The capital and capital growth are both protected and cannot be spent on the purpose for which the gift was made. Expendable endowed funds represent donations made to the charity that are held as endowments, either at the request of the donor or the decision of the trustees. The interest and investment income generated is then spent on the purpose for which the gift was made. The trustees will, in general, seek to maintain the capital and, through prudent investment management, increase it. However, the capital and any capital growth will be reviewed annually by the trustees and, at their discretion, some of the capital and / or capital growth can be spent on the purpose for which the gift was made.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Debtors

Debtors are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation 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 recognised at their settlement amount after allowing for any trade discounts due.

C James Cadbury Charitable Trust
Accounts For The Year Ended 5th April 2021

Financial instruments

With the exception of the listed investments, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and the making of grants.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the Charity.

3. Incoming Resources

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.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

4. Trustees' Remuneration

No remuneration was paid to the Trustees. No Trustee expenses were paid to, or on behalf of, any Trustee.

5. Related Parties

There were no related party transactions during the year.

6. Staff Costs

The Charity has no employees for the periods 2020 or 2021.