Charity Registration Number : 1186056

IPSWICH COMMUNITY MEDIA AND LEARNING CIO

A CHARITABLE UN-INCORPORATED ASSOCIATION
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2025

IPSWICH COMMUNITY MEDIA AND LEARNING CIO

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IPSWICH COMMUNITY MEDIA AND LEARNING CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 OCTOBER 2025

Trustees	Mr M Banceanu Ms V Shoesmith Mrs G Kayembe Mr D Betts Mrs M Patel Mr E Philbert Ms J Ingle Ms A De Laurentis
Charity Number	1186056
Registered Office	International House 6 South Street Ipswich IP1 3NU
Chairman	Mrs G Kayembe
Bankers	Unity Trust Bank plc 9 Brindley Place Birmingham B1 2HB
Solicitors	Kerseys Solicitors LLP 32 Lloyds Avenue Ipswich IP1 3HD
Independent Examiner	Quove Accounting Ltd 3 Brickfields Buisness Park Old Stowmarket Road, Woolpit Bury St Edmunds IP30 9QS

IPSWICH COMMUNITY MEDIA AND LEARNING CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

Objectives and Activities

The charity's objects are:

1. The advancement of education

- To advance the education of the public in communication skills through subjects such as Media, music, ESOL and IT.

2. Community capacity building

- To develop the capacity and skills of the members of the socially and economically disadvantaged communities of the East of England in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

3. The advancement of (or promotion of) equality and diversity by:

- Advancing education and raising awareness of equality and diversity.
- Promoting activities to foster the understanding between people of diverse backgrounds.
- Cultivating a sentiment in favour of equality and diversity.

During 2024/25 year the trustees have always paid regard to the guidance on public benefit issued by the Charity Commission. The guidance from the Charity Commission has assisted the trustees in ensuring the objects of the charity meet the public benefit stipulation. The guidance has also been taken into consideration when planning and delivering activity designed to meet the charity's objects.

The Advancement of Education

For the 2024/25 Academic year we were successful in securing another learning contract from the Education and Skills Funding Agency via Suffolk County Council. This was to deliver learning programs for disadvantaged people aged 19+ from the most deprived and diverse wards of central Ipswich. We also continued with our Big Lottery funding to provide courses for those people ineligible for county council courses. The majority of these courses embedded ESOL learning in a wide range of activities delivered by our Integration Team.

Throughout 2024/25 we worked with a total of 542 learners, across all Integration Team programmes, thereby exceeding our targets for the year. This figure includes for the first a group of Unaccompanied Asylum-Seeking Children (UASC) who were referred to the Integration Team by Suffolk County Council's Virtual School.

We also work hard to promote informal education through our youth projects, which are delivered from South St Studios in partnership with Out Loud Music, Punch Studios, Brighten the Corners and others.

Over the year we worked with 214 children and young people to support their mental health, boost their confidence and help them to progress onto further learning, volunteering and employment.

The main youth projects we delivered over the year in conjunction with our partners were as follows:

South Street Kids:

SSK delivers weekly music, media, creative and social sessions for local young people from the deprived Maple Park (formerly Jubilee Park) area of IP1. It is our longest running project and is now delivered at Eastern Angles, where there is a large area for the young people to engage in a wide range of music, media and creative activity.

New Gen:

New Gen delivers weekly music and social sessions for local young people requiring tuition and mentoring that supports their development and life goals. Many of the participants are neurodivergent.

Making Waves:

The Making Waves project works with young people referred to us by Suffolk Youth Offending Service, Leaving Care Team, Social Care and others, who are at risk of being attracted into criminal activity and a possible gang lifestyle. We provide one to one music and media tuition as well as pastoral support to young people in the criminal justice system who often have quite complex needs.

Open Mic:

During 24/25 we expanded the delivery of the Making Waves project to deliver a series of Open Mic nights at the Smokehouse. This drew an audience of young people into South Street Studios for the first time and helped make connections and break down barriers between different groups of young people in the town.

Emulate:

Emulate is a project for boys and young men supported by the Serious Violence fund. The project aims to support young males to engage positively in their local community and addresses a number of issues such as toxic masculinity, anti-social behaviour and combatting violence against women and girls.

On Track:

In September 2025 we launched our first Alternative Provision project called On Track. Our objective as an alternative provision is to give our young people the skills, confidence and emotional stability to be integrated back into mainstream education. We aim to build them up with a newfound confidence, passion and outlet for their creativity in music and media. We recognise the incredible work that teachers and mainstream schools do every day. On Track steps in as an ally and is designed to work alongside teachers and schools, offering an alternative setting for young people who benefit from a different pace and atmosphere.

Community Capacity Building

Volunteering:

From November 2024 – October 2025 we engaged with over 40 volunteers who supported our work with ESOL learners and our delivery of informal learning for disadvantaged young people.

Embedded community learning was supported by a diverse group of volunteers that responds to the needs of the community we serve. This is in addition to the volunteers who work on supporting our courses.

We have a large cohort of volunteers many of whom are bilingual from diverse backgrounds. In 24/25 we worked with a total of 146 volunteers from 50 different nationalities. Volunteers delivered a total of 16,213 hours of volunteering in the local community during the year.

Volunteers and Community Champions are recruited from the community and the courses we deliver. They are promoting the voice of the most disadvantaged in our community throughout the year.

In addition, they provided community services such as translations for the NHS; signposting for advice, volunteering in surgeries and dealing with an increasing number of requests for help and support – including help with bridging the digital divide.

10 Year Anniversary:

Ipswich Community Media and Learning CIO grew out of Ipswich Community Media CIC and the two organisations continue to work closely together. In June 2025 we celebrated 10 years of ICM working in the local community.

Several events were organised to celebrate our 10-year anniversary. We formed a committee made up of staff, volunteers, community champions and learners to plan our celebrations. The activities were not just about ICMaL – they were organized to thank all our partners and participants ensuring they were profiled over the culmination of a jam packed 4- hour event, which included:

40 dancers, 7 caterers, 5 singers, 3 music videos, 2 films, 2 martial arts performances, 1 piece of comedy theatre, poetry and almost 200 people, including local councillors, Ipswich MP and the High Sheriff of Suffolk.

The Advancement of (or promotion of) Equality and Diversity

We continued to make progress in helping to bridge the Digital Divide, which was exacerbated by the cost of living crisis. Because of the success of our Community Champions in supporting women from migrant communities in Maternity Services we were successful in attracting continuation funding for our Maternity Inequality Project albeit at a reduced level compared to previous years. The project works with a diverse group of migrant women from the Westgate Ward area of Ipswich – the most diverse ward in Suffolk and one of the most deprived wards in the country.

The aim of the project is to build trust amongst migrant women in maternity and health services and increase connection, communication and engagement with sources of support, therefore improving health outcomes for parents and babies.

All told in the 24/25 year ICMaL reached a total of 1,814 beneficiaries, including learners, volunteers, community champions and participants.

Achievements and Performance

Adult Learning:

Over the 24/25 year ICMaL delivered a range of courses co-produced in partnership with our participants, volunteers, staff and other community partners. The aim was to teach English to those migrant communities that are most vulnerable and disengaged. To support them in improving their employment prospects and give them the knowledge and skills to more effectively engage with local services and integrate with the local community. The focus was on those not currently in the labour market, in paid employment, education or training.

We used our knowledge and lessons learned during the pandemic to offer a new hybrid service of predominantly face to face delivery but supplemented by online delivery for those with chaotic family circumstances or supporting different work patterns and giving everyone a chance to effectively engage.

The courses we delivered for 24/25 were as follows:

English for Health

Conversational ESOL

ESOL and Driving Theory

Life in the UK support course

English for Work

All courses exceeded targets and learners achieved great success as outlined below.

For the delivery of our courses we worked in the most deprived and diverse wards in Ipswich with local migrants. We engaged specifically with Pre-entry, Entry 1, Entry 2 and Entry 3 Learners that were either in low paid employment, or not working and not eligible for benefits.

Some of our Roma and refugee migrants are illiterate in their own language. Learners included Syrians, Kurdish, Afghani, Bangladeshi and Iraqi, plus Portuguese. Mostly they had no English at all when they started with us and many were only semi-literate in their own language, having had their schooling disrupted by wars. They are very vulnerable, having been through extremely traumatic experiences which can affect their ability to learn, engage and integrate into the local community. They often have severe physical and mental health issues and also have many domestic problems to sort out – issues around appointments with schools, hospitals etc.

Our courses proved popular with learners, being flexible and responsive to learner needs - 99.5% of learners would recommend our courses to friends and family.

We achieved an exceptional pass rate of 100 %, and 99.4% of learners said the teaching was excellent or good.

100% of learners enjoyed their course; We get many quotes saying ICMaL is like a 'family'.

The progression rate for our learners moving onto employment, volunteering or further learning came out at 82%.

100% of learners said the quality of the course activities was good or outstanding.

Learners are happy and exhibit good personal development, with 97.5% of learners saying that their overall experience is either excellent or good and 90% saying they are happy with the progress they have made in class and

achieved what they set out to do.

Staff are professional and deliver a good service. Feedback from learners indicates that 100% of learners feel they are well supported by staff.

We provide pastoral support to learners as well as operating a 'one stop shop' signposting service where we help students with housing, employment, school and other issues as well as help with form filling, CV writing etc.

99.4% of learners said the quality of the CEIAG (Careers Education Information Advice and Guidance) they received was excellent or good. Learners volunteer in community settings such as learning assistants in local schools, cultural events delivered by the voluntary sector and supporting JC+ at Jobs Fairs with translations.

Questionnaires demonstrate 100% of learners who volunteer show an increase in confidence and self-esteem.

Retention increased to 86% over the past year. We have a robust tracking system and we are aware of the reasons why learners are unable to attend courses. Contributing factors include changing work patterns, chaotic lifestyles, lack of childcare facilities and illness. We are working with a very vulnerable group and the number withdrawals due to illness corresponds to the rising health inequalities in all disadvantaged groups. We continue to monitor and follow up the reasons for withdrawals and we continue our search for additional funds to provide more support for our most in need learners.

For context 61% of our learners come from an ESFA (Education Skills Funding Agency) uplift area, defined as amongst the 10% most deprived wards in the UK.

The Suffolk Adult Learners Awards

The Suffolk Adult Learners Awards, which took place in June, was all about celebrating those who have embraced the joy of lifelong learning.

We were very proud of our learners who won awards or who were nominated. ICMaL won the Inclusive Learning Project of the Year at the awards.

Children and Young People

Our main projects for children and young people are listed above and over the past year the achievements are as follows:

Sessions Delivered:

Number of one-to-one sessions delivered: 101 Number of group sessions delivered: 143 (including trips and holiday activities).

Our young people tell us that our project is a place where they feel safe and provide relief from the stresses of modern life and isolation. 89% of participants who responded with feedback have said their confidence has increased as a result of involvement in our projects. This is in spite of the increase in young people presenting with anxiety and mental health issues.

In addition, the same percentage of participants sampled tell us they have made friends at ICMaL and increased their social circle, again increasing social links and ties with stronger connections between people. As a result, we are seeing an increase in young peoples' wellbeing.

Our young people have consistently told us that the project is a place where they feel safe and provide relief from the stresses of daily life. In addition, 90% of young people over the course of the year told us they made friends at our projects and increased their social circle, leading them to feel less isolated.

From our monitoring we can say that 85% of young people engaged will have improved their knowledge of IT and digital music and media skills and or other creative skills to some degree as every project has learning embedded in its planning and delivery. In addition, we have seen improvements across the board in team working skills and communication skills.

Many of our younger participants progressed into further learning, in particular we have had some great successes with some of our young offenders going onto Music Technology courses at the local college. Over the course of the year we have had a total of over 60% of our young people going onto volunteering, further education opportunities or employment. This is especially pleasing when considering the lack of opportunities and aspiration that blights our local area. Many of your young people signed up to support a wide range of community events, performances and

gigs as well as environmental and health work. Young people have progressed onto college, other community learning courses and to securing employment at our partner organisations.

90% of young people on the projects have involved themselves in community events and activities over the year. As a result they tell us they have been feeling connected to their community and closer to people since joining the project, ultimately increasing social links and ties and getting involved in community activities.

We have been able to track the young people who engage on our Making Waves, youth offending program. We have a very close working relationship with SYOS (Suffolk Youth Offending Service), which is able to provide us with empirical, independent data on the young people we work with.

The project helps them to move away from offending behaviour through raising aspirations through music and media production and the results are again very pleasing:

89% of young people in the Youth Offending system that we worked with demonstrated a reduction in the gravity of their offending and/or a reduction in the frequency of their offending.

Financial review :

The principal source of income are grants and donations. All income is recognised only when the charity has entitlement to the income.

The reserves that we have set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 6 months' unrestricted running costs to ensure the financial stability of the charity.

The Board regularly (every 6 months) reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations.

Having a reserves policy helps inform the way in which ICMaL manages its cash, liquid assets and debt, that is, its treasury management approach. A reserves policy will assist ICMaL when planning and explaining its approach to stakeholders. It contributes significantly to the Board's ability to balance the needs of current and future beneficiaries, to provide stakeholders with assurances that the charity is well managed and that it has, where appropriate, a strategy for building up reserves.

Without a reserves policy, the Board cannot be confident that their reserves level matches the charity's needs at the time. The charity could be holding reserves that are too high or too low for its needs.

The charity's principal sources of income are from Donations, Gift Aid and grants from Trusts and Foundations. Expenditure on staffing, training and administration has supported the charity in meeting its public interest objectives.

The charity has performed better than expected during a very difficult year due to the cost of living crisis. We have been very lucky to attract significant income from donations which meant that, even during this unprecedented year we generated a small unrestricted surplus, which was not budgeted for. Funds have mainly been spent on the delivery of training courses and community capacity building, with staff costs accounting for the majority of the spend.

ICM&L is committed to investing in ethical pension providers that do not support the following industries:

Fossil Fuels extraction, processing, development

Tobacco

Arms companies

Pornography

Animal Testing

Gambling

Agrochemicals

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

We manage risk through a Risk Register, which is reviewed and updated monthly by the Senior Management Team and reviewed quarterly by the Board of Trustees. Risks are 8 evaluated based on severity and likelihood, which are combined to provide an overall score together with actions to mitigate where appropriate. Our current major risks are identified as staffing, safeguarding and diversification of income. Aligned with the risk register is an action plan detailing smart targets and accountability for mitigating risks.

Our Chair of the Board leads on our Organisational Development Plan, which informs our priority areas of work going forward. We are in the process of drawing up an income generation plan to fully exploit our new building and to facilitate the expansion of our ESOL delivery and provide income generation.

Trustees vacancies are advertised via our website and social media platforms with a detailed role description. Applicants are asked to submit a copy of their CV with a covering letter, which is then reviewed by the Board of Trustees. If applicants are deemed suitable for the role, they are invited to interview for the role. The interview panel is made up of Trustees and Senior Management and a set of pre-agreed interview questions are used to establish experience and qualifications relevant to the role. Following the interview a recommendation is made to the Board of Trustees, who are then asked to vote on the appointment. Successful applicants are informed, asked to complete the Trustee induction pack and invited to attend the next quarterly Board meeting.

Structure, governance and management

Ipswich Community Media and Learning is a Charitable Incorporated Organisation, registered with and regulated by the Charity Commission. The charity is governed by its Constitution, dated 30th October 2019.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Mr. Donal Young (deceased 1st September 2025)

Mr. Marius Daniel Banceanu (appointed 21st October 2019)

Ms. Virginia Ann Shoesmith (appointed 31st October 2021)

Ms. Gulshan Kaur Kayembe (Chair) (appointed 29th January 2022)

Mr. Douglas Lewis Betts (appointed 04th November 2021)

Mrs Mayuri Chandravadan Patel (appointed 29th April 2023)

Mr Eric Philbert (appointed 15th September 2023)

Ms J Ingle

Ms A De Laurentis

ICMaL is governed by a Board of Trustees. We currently have 8 Trustees, which includes a Chair of Trustees, a HR Trustee and a Safeguarding Trustee. Trustees meet every quarter for a full Board meeting and are kept apprised of activities via a written monthly update across key areas of activity as well as more frequent communication via a Whatsapp group. Decisions are made at quarterly board meetings and where necessary at EGMs and in writing by majority voting.

The charity receives support from Ipswich Community Media CIC a limited company registered in England and Wales with Company No: 9657892.

During the year ICM CIC provided free access to premises, volunteers and staff support. No cash donations were made in 24/25 although this may transpire in subsequent years. Policies and procedures are in place to ensure that the charity always operates independently of the CIC.

All Trustees are provided with a comprehensive induction pack when appointed to the board, this includes:

- Charity Constitution

- Organisational chart – outlining the main structure and roles

- Mission Statement, Objectives and Values

- Marketing brochure

- Bios and contact details of our Board of Trustees

- Equality and Diversity Policy

- 12-month planner

- Funding Planner

- Fundraising outline

- Risk Register Summary

- Financial accounts

- Board Meetings minutes

All Trustees are required to provide proof of identity and address and complete the following:

- Register of Interests

- Charity Commission Eligibility form

- Trustee Code of Conduct

- Skills Audit

- Trustee Agreement

Furthermore, all Trustees are required to undertake a DBS check and attend training in Safeguarding, Financial Management and Board Governance. The pay and remuneration of the Senior Management team is overseen by the Chair of Trustees and our HR Trustee.

Reference and administrative details

Day to day management is delegated to the Senior Management team, which is made up of the Executive Director, the Integration Team Manager and Integration Team ESOL and Quality Manager, and Operations Director.

The charity is registered with the following banking and professional services:

Unity Trust Bank

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

Kerseys Solicitors LLP

32 Lloyds Avenue

Ipswich Suffolk

IP1 3HD

Keyte Ltd

10 Middle Street

Taunton Somerset

TA1 1SH

United Kingdom

The Co-operative Bank - Business

Business Customer Services

PO Box 250

Skelmersdale

WN8 6WT

This report was approved by the trustees and signed on its behalf by:

Signed by:

7136C4EBAD234BF...

Mrs G Kayembe
Chairman

Date : **27 August 2026**

IPSWICH COMMUNITY MEDIA AND LEARNING CIO

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

Independent Examiner's Report to the Trustees of Ipswich Community Media And Learning Cio

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 October 2025 which consists of the statement of financial activities,balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

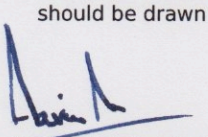
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Name: **Adrian Mole FCA ATII**

Date: **27 August 2026**

Quove Accounting Ltd
3 Brickfields Business Park
Old Stowmarket Road
Woolpit
Bury St Edmunds
IP30 9QS

IPSWICH COMMUNITY MEDIA AND LEARNING CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:						
Donations and legacies	2	14,601	195,753	-	210,354	311,572
Charitable activities	3	5,110	72,000	-	77,110	72,725
Investments	4	2,293	4,345	10,297	16,935	7,483
Other	5	29,356	-	-	29,356	25,924
Total		**51,360**	**272,098**	**10,297**	**333,755**	**417,704**
Expenditure on:						
Charitable activities	6	75,231	339,225	35,703	450,159	389,659
Other	8	1,199	-	1,773	2,972	1,939
Total		**76,430**	**339,225**	**37,476**	**453,131**	**391,598**
Net income/(expenditure)		**(25,070)**	**(67,127)**	**(27,179)**	**(119,376)**	**26,106**
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	77	77	17,391
Net movement in funds		**(25,070)**	**(67,127)**	**(27,102)**	**(119,299)**	**43,497**
Reconciliation of funds:						
Total funds brought forward		42,633	178,419	633,162	854,214	810,717
Total funds carried forward		**17,563**	**111,292**	**606,060**	**734,915**	**854,214**

The deficit on the restricted funds represents the fact that in previous years grants and contractual income has been received in relation to expenditure incurred in the year.

IPSWICH COMMUNITY MEDIA AND LEARNING CIO

BALANCE SHEET

FOR THE YEAR ENDED 31 OCTOBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets						
Tangible assets	10	1,738	-	529,686	531,424	528,929
Investments	11	-	69,586	76,374	145,960	142,305
Total fixed assets		**1,738**	**69,586**	**606,060**	**677,384**	**671,234**
Current assets						
Debtors	12	820	23,784	-	24,604	23,007
Cash at bank and in hand		32,059	17,922	-	49,981	175,637
Total current assets		**32,879**	**41,706**	**-**	**74,585**	**198,644**
Creditors: amounts falling due within one year	13	17,054	-	-	17,054	15,664
Net current assets		15,825	41,706	-	57,531	182,980
Total net assets		**17,563**	**111,292**	**606,060**	**734,915**	**854,214**
Funds of the Charity						
Unrestricted funds	14	17,563			17,563	42,633
Restricted funds	14		111,292		111,292	178,419
Endowment funds	14			606,060	606,060	633,162
Total funds		**17,563**	**111,292**	**606,060**	**734,915**	**854,214**

The financial statements were approved by the trustees on 27 August 2026 and signed on its behalf by:

Signed by:

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Mrs G Kayembe
Chairman

Date : **27 August 2026**

Charity for Ipswich Community Media and Learning CIO is a Charitable Un-incorporated Association in Charity Commission for England and Wales. The registered office is International House, 6 South Street, Ipswich, IP1 3NU.

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion fixed asset investments at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.5 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.6 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

1.7 Investment income

Dividends are included in the Statement of Financial Activities when they are declared.

1.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.9 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.10 Pensions

The Charity makes contributions to defined contribution pension schemes. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.11 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.12 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.13 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.14 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.15 Fund accounting

Unrestricted funds are those funds which 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 Expendable Endowment Fund represents a gift provided from one of the charity's former trustees, Donal Young. The trustees can exercise power to spend or apply the capital of the expendable endowment but this must be towards the charity's objects, namely through business development activities.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.17 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

	Year	Method
Fixtures and Fittings	3-5 years	straight line
Computer equipment	3-5 years	straight line
Freehold improvements	12 years	straight line

1.18 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

1.19 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donation and gifts	14,601	-	14,601	13,836
Grants	-	195,753	195,753	297,736
Total	**14,601**	**195,753**	**210,354**	**311,572**

3. Income from Charitable Activities

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Services provided under contract	5,110	72,000	77,110	72,725
Total	**5,110**	**72,000**	**77,110**	**72,725**

4. Income from Investments

Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2025	Total funds 2024
	£	£	£	£	£
Dividend income	-	-	67	67	171
Interest income	2,293	4,345	10,230	16,868	7,312
Total	**2,293**	**4,345**	**10,297**	**16,935**	**7,483**

5. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Other	9,361	9,361	7,721
Property income	16,375	16,375	16,282
Room rental	3,620	3,620	1,921
Total	**29,356**	**29,356**	**25,924**

6. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2025	Total funds 2024
	£	£	£	£	£
Grants paid	-	19,350	-	19,350	9,888
Legal/professional fees	85	202	1,063	1,350	700
Staff costs	5,933	216,649	31,129	253,711	187,127
Fundraising costs	11,311	-	-	11,311	7,399
Other costs	56,879	88,314	3,511	148,704	175,325
Training	85	1,229	-	1,314	1,051
Venue hire	360	5,167	-	5,527	195
Total	**74,653**	**330,911**	**35,703**	**441,267**	**381,685**
Support Costs	578	8,314	-	8,892	7,974
	75,231	**339,225**	**35,703**	**450,159**	**389,659**

7. Support Costs

	Total funds 2025	Total funds 2024
	£	£
Governance Costs		
Accountants fees	8,892	7,974
	8,892	**7,974**

	Support Costs	Governance Costs	2025	Support Costs	Governance Costs	2024
Staff costs	17,360	-	17,360	12,763	-	12,763
Training costs	983	-	983	1,051	-	1,051
Subcontract labour	2,050	-	2,050	396	-	396
Venue hire	105	-	105	195	-	195
Professional fees	700	-	700	700	-	700
Other costs	4,709	-	4,709	9,112	-	9,112
Accountancy	-	8,892	8,892	-	7,974	7,974
Total - Charitable Activities	25,907	8,892	34,799	24,217	7,974	32,191

The Accountants fee was the amount payable for the independent examination and related services

8. Other Expenditure

Analysis	Unrestricted funds	Endowment funds	Total funds 2025	Total funds 2024
	£	£	£	£
Depreciation	1,199	1,773	2,972	1,939
Total	**1,199**	**1,773**	**2,972**	**1,939**

9. Employee's Emoluments

9.1 Staff Costs

	This year £	Last year £
Salaries and wages	239,207	181,612
Social security costs	10,206	8,295
Pension costs (defined contribution scheme)	4,298	3,470
Other employee benefits	0	0
Total staff costs	**253,711**	**193,377**

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

The remuneration of key management personnel for their services to the charity was	**2025** £	**2024** £
Salary	67,961	78,508
Benefits	0	961
Employer's NI	2,625	3,630

10. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
10.1 Cost or valuation			
At 01 November 2024	525,901	1,949	16,649
Additions	4,731	-	736
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 October 2025	**530,632**	**1,949**	**17,385**
10.2 Depreciation and impairments			
At 01 November 2024	-	716	14,854
Charge for the year	946	460	1,566
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 October 2025	**946**	**1,176**	**16,420**
10.3 Net book value			
At 01 November 2024	525,901	1,233	1,795
At 31 October 2025	**529,686**	**773**	**965**

11. Investments

	Cash & Cash Equivalents	Other
	£	£
Carrying(fair) value at beginning of period	2,240	140,065
Add: additions to investments during period*	10,221	-
Less: disposals at carrying value	(11,063)	(10,000)
Add / (deduct): netgain / (loss)on revaluation	-	14,497
Carrying(fair) value at end of year	**1,398**	**144,562**

The fair value at the balance sheet date material investments, defined as those with fair values greater than 10% of the entire portfolio, can be found below:

CT Responsible Sterling Bond Fund Class 2 (Acc) £21,895

Dimensional Global Short Dated Bond (Acc) £18,703

iShares Corporate Bond Index D (Acc) £22,180

12. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Prepayments & accrued income	17,509	14,110
Trade debtors	7,095	8,883
Other debtors	-	14
Total	**24,604**	**23,007**

13. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Trade creditors	3,546	4,927
Accruals and deferred income	6,178	6,178
Taxation and social security	6,063	3,227
Other creditors	1,267	1,332
Total	**17,054**	**15,664**

14. Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Gains and losses	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
	42,633	51,360	76,430	-	17,563
Restricted funds					
	178,419	272,098	339,225	-	111,292
Endowment funds					
	633,162	10,297	37,476	77	606,060
Total	**854,214**	**333,755**	**453,131**	**77**	**734,915**

Endowment Fund

The expendable Endowment Fund represents a gift of investments provided by one of the former charity trustees, Donal Young. The trustees can exercise power to spend or apply the capital of the expendable Endowment Fund but this must be towards the charity's objects, namley through business development activities. These activities comprise:-

- business partnerships
- Research and market development
- Business expansion (including capital expenditure)
- Reduce financial risk
- Use of funds in a financial crisis or emergency

Investment income arising on the Endowment Fund can be used in accordance with the objects of the charity.

Restricted Funds

The income funds of the charity include restricted funds received from a variety of sources, including trust foundations, statutory bodies (via grants and contracts), and donations. Ipswich Community Media and Learning have commitments for future expenditure in relation to these projects amounting to £111,292 and carries this amount forward as restricted funds into the 2025/26 financial year.

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Gains and losses	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
	33,209	38,269	28,845	-	42,633
Restricted funds					
	159,945	379,435	360,961	-	178,419
Endowment funds					
	617,563	-	1,792	17,391	633,162
Total	**810,717**	**417,704**	**391,598**	**17,391**	**854,214**

14.3 Designated funds

The charity does not hold any designated funds

15. Transactions with trustees and related parties

15.1 Trustee remuneration and benefits

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during either year.

15.2 Trustees' expenses

None of the trustees (or any persons connected with them) received any expenses from the charity during either year.

15.3 Transaction(s) with related parties

The charity received support from Ipswich Community Media CIC ('ICM'), a limited company registered in England and Wales with company number 9657892.

ICM is deemed a related party as a director of the CIC is also a member of key management personnel of the charity.

During the year ICM CIC provided access to premises, volunteers and staff support. No cash donations were made in either year. Policies and procedures are in place to ensure that the charity always operates independently of the CIC.

For the year ended 31 October 2025 ICM recharged costs of £2,795 to the charity (2024:£2,688), and the charity owed the company £672 (2024:Nil)

For the year ended 31 October 2025 the charity recharged costs of £1,655 to the CIC (2024:£0), and the chaity was owed £98 (2024:£720).

Recharges were made at cost with no markup.

16. Average Number of Employees

Average number of employees during this year : 12 and last year : 12