

HARMONY VARIETY CLUBS LIMITED

England & Wales · Charity number 1128315

Details

Other names	HARMONY
Status	Registered
Legal form	Charitable company
Company number	05915464
Registered	2009-02-27
Register	View on the Charity Commission register

Contact

Address	C/o BTA Suite B The Stable Block Bradbourne House East Malling West Malling Kent ME19 6DZ
Phone	01622763242
Email	sparkle@harmonymaidstone.co.uk

Activities

Objects: I TO PROMOTE SELF CONFIDENCE, PERSONAL DEVELOPMENT AND SOCIAL AWARENESS THROUGH THE TEACHING OF PERFORMANCE ART AND STAGECRAFT TO CHILDREN, YOUNG PEOPLE AND ADULTS OF ALL ABILITIESII TO TEACH THE SKILLS OF CONSTRUCTING AND DESIGNING THEATRICAL SETS AND PROPS, SKILLS OF STAGE LIGHTING AND TECHNICAL WORKIII TO PROVIDE ENTERTAINMENT THROUGH PERFORMANCE ART AND THEATRICAL WORKIV TO PROVIDE AND RUN A CENTRE FOR ITS ACTIVITIES TO BE ALSO USED BY THE LOCAL COMMUNITY FOR A SUITABLE RECREATIONAL AND SOCIAL PURPOSES

Activities: Harmony is a voluntary based fully integrated performing arts group, specialising in activities including singing and dancing to technical and prop making for the disadvantaged and all others that can care and share in the community. Through Harmony we offer the young and the not so young, opportunities to discover talents and develop skills which in turn will enable them to grow in confidence.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,154	£35,980	-	-
2024-03-31	£27,547	£23,761	-	-
2023-03-31	£16,042	£16,104	-	-
2022-03-31	£3,819	£10,598	-	-
2021-03-31	£17,335	£8,471	-	-

Trustees

Name	Role	Appointed
Anna-Marie Glascott		2025-10-25
Emma Louise Finnegan		2025-07-15
MATTHEW LEATHEM		2024-02-12
Rosalyn Howard		2022-04-14
Sharna Rose Bevan		2023-07-21
Zoe Sparkle		2022-04-15

HARMONY VARIETY CLUBS LIMITED

England & Wales - Charity number 1128315

Accounts

Harmony Variety Clubs Limited
(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

Harmony Variety Clubs Limited
(A company limited by guarantee, not having a share capital)
CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Annual Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 16
Supplementary Information relating to the Financial Statements	18 - 20

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Zoe Sparkle
Siobhan McManmon (Resigned 21 October 2025)
Rosalyn Howard
Sharna Rose Bevan
Matthew Leathem
Nicola Brooker (Resigned 22 October 2024)
Emma Finnegan (Appointed 15 July 2025)
Anna Marie Glascott (Appointed 25 October 2025)

Charity Number in England and Wales

1128315

Registered Office

C/O Bta
Suite B Stable Block
East Malling
West Malling
Kent
ME19 6DZ

Independent Examiner

The Focus Partnership Limited
Chartered Accountants
F2 East Court
Enterprise Road
Maidstone
Kent
ME15 6JF

Harmony Variety Clubs Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Harmony Variety Clubs Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

The principal activity continued to be specialising in activities including singing and dancing to technical and prop making for the disadvantaged and all others that can care and share in the community. Through Harmony we offer the young and the not so young, opportunities to discover talents and develop skills which in turn will enable them to grow in confidence.

Mission, Objectives and Strategy

Mission Statement

Harmony is a voluntary based fully integrated performing arts group, specialising in activities including singing and dancing to technical and prop making for the disadvantaged and all others that can care and share in the community. Through Harmony we offer the young and the not so young, opportunities to discover talents and develop skills which in turn will enable them to grow in confidence.

Objectives

Our objectives are:

1. To promote self confidence, personal development and social awareness through teaching children, young people and adults of all abilities
2. To teach the skills of constructing and designing theatrical sets and props, skills of stage lighting and technical work
3. To provide entertainment through performance art and technical work
4. To provide and run a centre for its activities to be also used by the local community for suitable recreational purposes

Strategy

The charity runs classes & workshops for people of all ages in drama on Tuesday nights, dance on a Wednesday & music once a month via a jam night for under 18's, as well as production classes like stage lighting, videography and engineering.

Currently Harmony has around eighty people engaged on a weekly basis, all who attend the arts centre which is leased from the local authority.

Structure, Governance and Management

Structure

The charities governing document was the memorandum and articles of association incorporation 24 August 2006 which were updated to the model charity articles in 2009.

Review of Activities, Achievements and Performance

We have a number of dedicated volunteers who are considered beneficiaries, they access support and mentoring as well as a sense of purpose and community. We have already seen volunteer benefits in building community, confidence, friendships, and professional partnerships. Our attendees say they 'feel at home here' and that we provide a 'great environment, that's welcoming and judgment free'.

Although we focus on creative skills and building confidence and resilience through performance-based workshops, we also access funds that allow us to support our community in other ways.

Harmony Variety Clubs Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Income

Total income amounted to £61,154 (2024: £27,549), of this £35,065 was from grant income, Harmony is developing strategies to reduce its reliance on grant income.

Expenditure

Total expenditure amounted to £35,980 (2024: £23,762), Harmony has £20,598 of income left to spend on projects that will complete later in 2025.

Financial Results

At the end of the financial year the charity has assets of £33,479 (2024 - £17,746) and liabilities of £1,451 (2024 - £10,892). The net assets of the charity have increased by £25,174.

Reserves Position and Policy

Reserves are held in order to cover 6 months overheads and we are building funds in order to be able to recruit members of staff to assist with the day-to-day operations and grant applications.

The total reserves amounted to £32,028, of this £20,598 are restricted, with monies to be spent on projects due to finish in 2025, and £11,430 unrestricted.

Principal Risks and Uncertainties

Harmony made the decision in December 2024 not to renew the lease at Hillary Hall due to high overhead and maintenance costs and moved out in January 2025.

This also meant we could have better local outreach in the local town centre as Hillary Hall was difficult to get to via public transport.

Since then the landlord at Fremlin walk and council allowed us to operate on a short term basis from a unit of Fremlin walk, however in July 2025 the landlord informed us they plan to lease the unit and Harmony is now looking for a new premises to operate from, we are hoping to establish a premises in the town centre to benefit the local community.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Zoe Sparkle
Siobhan McManmon (Resigned 21 October 2025)
Roselyn Howard
Sharna Rose Bevan
Matthew Leathem
Nicola Brooker (Resigned 22 October 2024)
Emma Finnegan (Appointed 15 July 2025)
Anna Marie Glascott (Appointed 25 October 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Harmony Variety Clubs Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

Transactions Involving Trustees

During the year the following Trustees were paid for services provided, these were for specific works undertaken valued at market rates:

M Leathem - £1,990

N Brooker - £1,230

S McManmon - £400

SR Bevan - £40

Z Sparkle - £3,600

R Howard - £Nil

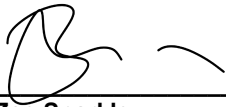
Volunteer hours amounted to:

M Leathem - 85

Z Sparkle - 1,154

R Howard - 146

Approved by the Board of Trustees on 6 November 2025 and signed on its behalf by:



Zoe Sparkle
Director

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of Harmony Variety Clubs Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also 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 Board of Trustees on 6 November 2025 and signed on its behalf by:

Zoe Sparkle
Director

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HARMONY VARIETY CLUBS LIMITED

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.



The Focus Partnership Limited THE FOCUS PARTNERSHIP LIMITED

Chartered Accountants

F2 East Court

Enterprise Road

Maidstone

Kent

ME15 6JF

Date: 6 November 2025

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	6,914	-	6,914	2,682	-	2,682
Charitable activities							
Grants & income from government and other co-funders & generated from charitable activities	3.2	5,010	35,065	40,075	10,607	9,278	19,885
Other income	3.3	14,165	-	14,165	4,982	-	4,982
Total income		26,089	35,065	61,154	18,271	9,278	27,549
Expenditure							
Raising funds	4.1	-	-	-	90	-	90
Charitable activities	4.2	19,006	16,187	35,193	15,888	7,559	23,447
Other expenditure	4.3	787	-	787	225	-	225
Total Expenditure		19,793	16,187	35,980	16,203	7,559	23,762
Net income/(expenditure)		6,296	18,878	25,174	2,068	1,719	3,787
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		6,296	18,878	25,174	2,068	1,719	3,787
Reconciliation of funds:							
Total funds beginning of the year	12	5,134	1,720	6,854	3,067	-	3,067
Total funds at the end of the year		11,430	20,598	32,028	5,135	1,719	6,854

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

Company Number: 05915464

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	7	2,361	675
Current Assets			
Stocks	8	250	250
Debtors	9	956	1,016
Cash at bank and in hand		29,912	15,805
		31,118	17,071
Creditors: Amounts falling due within one year	10	(1,451)	(10,892)
Net Current Assets		29,667	6,179
Total Assets less Current Liabilities		32,028	6,854
Funds			
Restricted trust funds		20,598	1,719
General fund (unrestricted)		11,430	5,135
Total funds	12	32,028	6,854

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 6 November 2025 and signed on its behalf by



Zoe Sparkle
Director

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Harmony Variety Clubs Limited is a company limited by guarantee incorporated in the United Kingdom. The registered office of the charity is C/O Bta, Suite B Stable Block, East Malling, West Malling, Kent, ME19 6DZ.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity. These include ongoing projects that will be completed in 2025.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025
income.

◦Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% reducing balance

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	6,914	-	6,914	2,682

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3.2	CHARITABLE ACTIVITIES		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
	Grants from governments and other co-funders & income from charitable activities:					
	Income from charitable activities		5,010	35,065	40,075	19,885
3.3	OTHER INCOME		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
	Other income		14,165	-	14,165	4,982
4.	EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
	Raising funds	-	-	-	-	90
4.2	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
	Expenditure on charitable activities	20,574	-	14,619	35,193	23,447
4.3	OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
	Other expenditure	-	787	-	787	225
4.4	SUPPORT COSTS			Charitable Activities £	2025 £	2024 £
	Support			14,619	14,619	-
5.	NET INCOME				2025 £	2024 £
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				787	225

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Average number of employees	2	-

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	3,226	800

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	31,192	31,192
Additions	2,473	2,473
At 31 March 2025	33,665	33,665
Depreciation		
At 1 April 2024	30,517	30,517
Charge for the financial year	787	787
At 31 March 2025	31,304	31,304
Net book value		
At 31 March 2025	2,361	2,361
At 31 March 2024	675	675

8. STOCKS

	2025 £	2024 £
Stock (non trading)	250	250

9. DEBTORS

	2025 £	2024 £
Trade debtors	187	272
Other debtors	-	640
Prepayments and accrued income	769	104
	956	1,016

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

10.	CREDITORS					2025	2024
	Amounts falling due within one year					£	£
	Trade creditors					-	260
	Taxation and social security costs					10	-
	Other creditors					622	2,530
	Accruals and deferred income					819	8,102
						<u>1,451</u>	<u>10,892</u>
11.	RESERVES					2025	2024
						£	£
	At the beginning of the year					6,854	3,067
	Surplus for the financial year					25,174	3,787
	At the end of the year					<u>32,028</u>	<u>6,854</u>
12.	FUNDS						
12.1	RECONCILIATION OF MOVEMENT IN FUNDS			Unrestricted Funds	Restricted Funds	Total Funds	
				£	£	£	
	At 1 April 2023			3,067	-	3,067	
	Movement during the financial year			2,068	1,719	3,787	
	At 31 March 2024			5,134	1,720	6,854	
	Movement during the financial year			6,296	18,878	25,174	
	At 31 March 2025			<u>11,430</u>	<u>20,598</u>	<u>32,028</u>	
12.2	ANALYSIS OF MOVEMENTS ON FUNDS						
		Balance	Income	Expenditure	Transfers	Balance	
		1 April			between	31 March	
		2024			funds	2025	
		£	£	£	£	£	
	Restricted funds						
	Restricted	1,720	35,065	16,187	-	20,598	
	Unrestricted funds						
	Unrestricted General	5,134	26,089	19,793	-	11,430	
	Total funds	<u>6,854</u>	<u>61,154</u>	<u>35,980</u>	<u>-</u>	<u>32,028</u>	
12.3	ANALYSIS OF NET ASSETS BY FUND						
			Fixed assets	Current assets	Current liabilities	Total	
			- charity use				
			£	£	£	£	
	Restricted trust funds		-	22,043	(1,451)	20,592	
	Unrestricted general funds		2,361	9,075	-	11,436	
			<u>2,361</u>	<u>31,118</u>	<u>(1,451)</u>	<u>32,028</u>	

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

HARMONY VARIETY CLUBS LIMITED
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the financial year ended 31 March 2025

	Schedule	2025 £	2024 £
Income			
- Donations		6,914	2,682
- Membership fees		470	559
- Unrestricted grants		-	1,000
- Grants from charitable activities		35,065	9,278
- Bar sales		2,075	5,279
- Classes and workshops		654	1,495
- Ticket sales		1,811	2,274
- Other revenue - rent, hire etc		14,165	4,982
		61,154	27,549
Cost of generating funds	1	-	(90)
Gross surplus		61,154	27,459
Charitable activities and other expenses	2	(35,980)	(23,672)
Net surplus		25,174	3,787

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 March 2025

	2025 £	2024 £
Cost of Generating Funds		
Advertising	-	90
	-	90

Harmony Variety Clubs Limited

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2025

	2025	2024
	£	£
Expenses		
Wages and salaries	3,226	800
Staff training	634	100
Bar supplies for resale	802	1,762
Direct project expenses	16,201	6,112
Tuition costs	345	743
Rent	2,374	2,581
Rates	647	641
Insurance	458	418
Light and heat	4,060	4,515
Cleaning	121	-
Repairs and maintenance	4,280	5,103
Printing, postage and stationery	91	106
Advertising	378	-
Telephone	372	366
Computer costs	28	370
Travelling and entertainment	376	(1)
Entertaining	230	-
Legal and professional	35	-
Bank charges	178	238
Other resources expended	-	(600)
General expenses	357	143
Depreciation	787	225
Charitable donations	-	50
	35,980	23,672

Signed By



Date Signed	2025-11-13 21:17:05
Email	sparkle@harmonymaidstone.co.uk
Printed Name	Zoe Sparkle
IP Address	86.157.233.119
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/141.0.0.0 Safari/537.36
Name of signatory	Zoe Sparkle

HARMONY VARIETY CLUBS LIMITED

England & Wales - Charity number 1128315

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2024 **To** 31st March 2024

Charity name: Harmony Variety Clubs Limited

Charity registration number: 1128315

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1. TO PROMOTE SELF CONFIDENCE, PERSONAL DEVELOPMENT AND SOCIAL AWARENESS THROUGH THE TEACHING OF PERFORMANCE ART AND STAGECRAFT TO CHILDREN, YOUNG PEOPLE AND ADULTS OF ALL ABILITIES 2. TO TEACH THE SKILLS OF CONSTRUCTING AND DESIGNING THEATRICAL SETS AND PROPS, SKILLS OF STAGE LIGHTING AND TECHNICAL WORK 3. TO PROVIDE ENTERTAINMENT THROUGH PERFORMANCE ART AND THEATRICAL WORK IV TO PROVIDE AND RUN A CENTRE FOR ITS ACTIVITIES TO BE ALSO USED BY THE LOCAL COMMUNITY FOR A SUITABLE RECREATIONAL AND SOCIAL PURPOSES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity runs classes & workshops for people of all ages in drama on Tuesday nights, dance on a Wednesday & music once a month via a jam night for under 18's, as well as production classes like stage lighting, videography and engineering. Currently Harmony has around eighty people engaged on a weekly basis, all who attend the arts centre which is leased from the local authority
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
	Para 1.38	

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have a number of dedicated volunteers who are considered beneficiaries, they access support and mentoring as well as a sense of purpose and community. We have already seen volunteer benefits in building community, confidence, friendships, and professional partnerships. Our attendees say they 'feel at home here' and that we provide a 'great environment, that's welcoming and judgment free'. Although we focus on creative skills and building confidence and resilience through performance-based workshops, we also access funds that allow us to support our community in other ways. This summer we received food poverty funding which saw us provide over 120 free meals to families that were struggling to feed themselves.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Harmony had total income of £27,547 and expenditure of £23,761 in the year ended 31st March 2024. At the end of the period the charity had funds of £6,853, of which £5,134 was unrestricted and £1,719 restricted.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in order to cover 6 months overheads and we are building funds in order to be able to recruit members of staff to assist with the day-to-day operations and grant applications. £1,719 of restricted funds are ring-fenced for the Kitchen project. There are also remedial works and insulation works needed for the building to be in good order.
Amount of reserves held	Para 1.22	At the end of the period the charity had funds of £6,853, of which £5,134 was unrestricted and £1,719 restricted.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Harmony relies on the time and expertise of volunteers and Trustees. The majority of income is from grants (£10,278) of which 37% are local authority. We are aware that with budget cuts we need to expand our grant applications and are looking to employ someone part-time to assist with this.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The majority if income is from grants and hiring the building to the local community for events and parties and to drama and dance groups. Memberships and workshops brought in £2,051 of income last year, we hope that as community outreach projects grow so will the membership and attendances of classes. Ticket sales and sales from the bar that is open when events are held make up £7,533.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	The charities governing document was the memorandum and articles of association incorporation 24 August 2006 which were updated to the model charity articles in 2009.
How is the charity constituted?	Para 1.25	Harmony is a company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	All Trustees appointment have been discussed and elected at Trustee Meetings.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Harmony Variety Clubs Limited
Other name the charity uses	Harmony Maidstone
Registered charity number	1128315
Charity's principal address	St Hillary Hall, Mangravet Avenue, Maidstone, Kent, ME15 9BQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Z Sparkle	Operations Director		
2	R Howard	Treasurer		
3	R Smith	Chair	21/07/2023 – 31/03/2024	
4	N Brooker	Designated Safeguarding Lead (DSL)	21/07/2023 – 31/03/2024	
5	S McManmon		21/07/2023 – 31/03/2024	
6	S Bevan		21/07/2023 – 31/03/2024	
7	L Shoer-Byrne		12/02/2024 – 31/03/2024	
8	M Leathem		12/02/2024 – 31/03/2024	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Corporate trustees – names of the directors at the date the report was approved		
Director name		
Z Sparkle		
R Howard		
R Smith		
N Brooker		
S McManmon		
S Bevan		
L Shoer-Byrne		
M Leathem		

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Zoe Sparkle	
Position (eg Secretary, Chair, etc)	Volunteer Operations Manager	
Date	18.09.2024	

Harmony Variety Clubs Limited		Charity No	1128315		
		Company No	5915464		
Annual accounts for the period					
Period start date	01-Apr-23	To	31-Mar-24		

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	2,682	-	-	2,682	275
Charitable activities	10,605	9,278	-	19,883	12,772
Other trading activities	4,982	-	-	4,982	2,996
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	18,269	9,278	-	27,547	16,043
Expenditure (Note 6)					
Expenditure on:					
Raising funds	90	-	-	90	42
Charitable activities	15,887	7,559	-	23,446	15,841
Separate material expense item					
Other	225	-	-	225	222
Total	16,202	7,559	-	23,761	16,105
Net income/(expenditure) before tax for the reporting period	2,067	1,719	-	3,786	- 62
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	2,067	1,719	-	3,786	- 62
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	2,067	1,719	-	3,786	- 62
Extraordinary items	-	-	-	-	-
Transfers between funds					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	2,067	1,719	-	3,786	- 62
Reconciliation of funds:					
Total funds brought forward	3,067	-	-	3,067	3,129
Total funds carried forward	5,134	1,719	-	6,853	3,067

Harmony Variety Clubs Limited		Charity No	1128315
		Company No	5915464
Section B	Balance sheet		

	Guidance Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Tangible assets (Note 9)	B02	675	-	-	675	666
Total fixed assets	B05	675	-	-	675	666
Current assets						
Stocks (Note 10)	B06	250	-	-	250	-
Debtors (Note 11)	B07	1,015	-	-	1,015	478
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 13)	B09	7,086	8,719	-	15,805	11,759
Total current assets	B10	8,351	8,719	-	17,070	12,237
Creditors: amounts falling due within one year (Note 12)	B11	3,892	7,000	-	10,892	9,837
Net current assets/(liabilities)	B12	4,459	1,719	-	6,178	2,400
Total assets less current liabilities	B13	5,134	1,719	-	6,853	3,066
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	5,134	1,719	-	6,853	3,066
Funds of the Charity						
Endowment funds	B17	-	-	-	-	-
Restricted income funds	B18	-	1,719	-	1,719	-
Unrestricted funds	B19	5,134	-	-	5,134	3,067
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	5,134	1,719	-	6,853	3,067

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
R Howard	18.09.2024
	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

ü

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

✓

No*

ü

* -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

✓

No*

ü

* -Tick as appropriate

Note 2 Accounting policies**2.2 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☒	☒

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☒	☒

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☒	☒

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☒	☒	☒

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.

Yes*	No*	N/a*
☒	☒	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☒	☒

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.

Yes*	No*	N/a*
☒	☒	☒

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.

Yes*	No*	N/a*
☒	☒	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☒	☒	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☒	☒	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☒	☒	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☒	☒	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☒	☒	☒

Donated services and

Donated services and facilities are included in the SOFA when received at the value of the

Yes*	No*	N/a*
------	-----	------

Section C		Notes to the accounts	(cont)		
facilities		gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	☒	☒	☒
			Yes*	No*	N/a*
			☒	☒	☒
Support costs		The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			☒	☒	☒
Volunteer help		The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
			☒	☒	☒
Income from interest, royalties and dividends		This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
			☒	☒	☒
Income from membership subscriptions		Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
			☒	☒	☒
Settlement of insurance claims		Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
			☒	☒	☒
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.	Yes*	No*	N/a*
			☒	☒	☒
2.3 EXPENDITURE AND LIABILITIES					
Liability recognition		Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
			☒	☒	☒
Governance and support costs		Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
			☒	☒	☒
Grants with performance conditions		Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
			☒	☒	☒
Grants payable without performance conditions		Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
			☒	☒	☒
Redundancy cost		The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
			☒	☒	☒
Deferred income		No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
			☒	☒	☒
Creditors		The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
			☒	☒	☒
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 The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
			☒	☒	☒
Basic financial instruments			Yes*	No*	N/a*
			☒	☒	☒

Section C	Notes to the accounts	(cont)						
2.4 ASSETS								
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £150							
	They are valued at cost.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
✓	✓	✓						
The depreciation rates and methods used are disclosed in note 14.								
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
	✓	✓	✓					
They are valued at cost.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
	✓	✓	✓					
They are valued at cost.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at 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.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
	✓	✓	✓					
Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
	✓	✓	✓					
Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
	✓	✓	✓					
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.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
	✓	✓	✓					
They are valued at fair value except where they qualify as basic financial instruments.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 3	Income		Restricted			
	Analysis of income	Unrestricted	income	Endowmen	Total funds	Prior year
		funds	funds	t funds	£	£
Donations and legacies:	Donations and gifts	2,682	-	-	2,682	275
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	2,682	-	-	2,682	275
Charitable activities:		-	-	-	-	-
	Bar Sales	5,280	-	-	5,280	1,216
	Classes & Workshops	1,495	-	-	1,495	1,012
	Grants	1,000	9,278	-	10,278	10,102
	Membership fees	556	-	-	556	162
	Ticket Sales	2,274	-	-	2,274	280
	Total	10,605	9,278	-	19,883	12,772
Other trading activities:		-	-	-	-	-
	Other Revenue - Rent, Hire etc	4,983	-	-	4,983	2,996
	Other	-	-	-	-	-
	Total	4,983	-	-	4,983	2,996
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		18,270	9,278	-	27,548	16,043

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Grant income of £7,432

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Section C	Notes to the accounts	(cont)
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.		N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)		N/A
This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).		N/A
Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).		N/A

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	2023 Devising Drama - Drama Grant	1,212
Government grant 2	2023 Art room regeneration	1,066
Government grant 3	2023 Kitchen Grant	5,000
Government grant 4	2023 Recycle Rapsedy	2,000
	Total	9,278

	Description	Last year £
Government grant 1	2023 Devising Drama - Drama Grant	788
Government grant 2	2023 Art room regeneration	3,884
Government grant 3	2022 Involve	830
Other	2023 KCC	1,930
	Total	7,432

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	90	-	-	90	42	-	-	42
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	90	-	-	90	42	-	-	42
Expenditure on charitable activities:								
Bar supplies for resale	1,762	-	-	1,762	334	-	-	334
Direct expenses	2,927	3,185	-	6,112	844	724	-	1,568
Tuition fees	718	25	-	743	-	-	-	-
Administration costs	2,333	350	-	2,683	2,433	2,099	-	4,532
Rent & Utilities	5,408	1,729	-	7,137	4,200	-	-	4,200
Repairs & Maintenance	2,739	2,270	-	5,009	598	4,609	-	5,207
Total expenditure on charitable activities	15,887	7,559	-	23,446	8,409	7,432	-	15,841
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Depreciation of assets	225	-	-	225	222	-	-	222
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	225	-	-	225	222	-	-	222
TOTAL EXPENDITURE	16,202	7,559	-	23,761	8,673	7,432	-	16,105

Note 7

Details of certain types of expenditure

Note 7.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner’s fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Note 8 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 14)

8.1 Staff Costs

	This year £	Last year £
Salaries and wages	800	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	800	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

Please provide the total amount paid to key management personnel

8.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	-
Governance	-	-
Other	-	-
Total	1	-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 9 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	30,958	30,958
Additions	-	-	-	234	234
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	31,192	31,192

9.2 Depreciation and impairments

**Basis	N/a	N/a	N/a	RB	SL or RB
** Rate				25%	

At beginning of the year	-	-	-	30,292	30,292
Disposals	-	-	-	-	-
Depreciation	-	-	-	225	225
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	30,517	30,517

9.3 Net book value

Net book value at the beginning of the year	-	-	-	666	666
Net book value at the end of the year	-	-	-	675	675

9.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 10 **Stocks**

Please complete this note if the charity holds any stock items

10.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	2,012	-	-	-
<i>Expensed in period</i>	-	1,762	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	250	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	250	-	-	-
Total previous year	-	-	-	-	-

10.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£
N/a	N/a

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

11.1 Analysis of debtors

	This year £	Last year £
Trade debtors	272	370
Prepayments and accrued income	104	108
Other debtors	639	-
Total	1,015	478

Complete 11.2 where a material debtor is recoverable more than a year after the reporting date.

11.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	260	1,700	-	-
Payments received on account for contracts or performance-related grants	7,000		-	-
Accruals and deferred income	1,102	6,278	-	-
Taxation and social security	-	-	-	-
Other creditors	2,530	1,859	-	-
Total	10,892	9,837	-	-

12.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Grants that relate to projects due to be carried out in the future	Grants that relate to projects due to be carried out in the future

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 13 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
15,805	11,759
-	-
15,805	11,759

Note 14 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box or "False" if there are transactions to report.

14.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Z Sparkle		800	-	-	610	1,410
S McManmon		-	-	-	1,046	1,046
N Brooker		-	-	-	100	100
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Salaries / invoices were paid for days & time worked on a specific project, in relation to the expertise provided.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/a

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/a

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

N/a

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-

Section C Notes to the accounts (cont)		
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Section C	Notes to the accounts	(cont)
<i>For any related party, please provide details of any guarantees given or received.</i>		

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF HARMONY VARIETY CLUBS LIMITED
FOR THE YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the financial statements of Harmony Variety Clubs Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statements of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination; I confirm that no 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 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Pennine Bower
16 Lancet Lane
Maidstone
Kent
ME15 9RX

B CUDDINGTON FCA
Chartered Accountant

Date: 18.09.2024