



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	<p>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'.</p> <p>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.</p>

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
<i>R Howard</i>	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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees’ annual report.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
			Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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