

REGISTERED COMPANY NUMBER: 08415295 (England and Wales)
REGISTERED CHARITY NUMBER: 1151319

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 March 2024
for
The John Hartson Foundation**

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

**Independent Examiner's Report to the Trustees of
The John Hartson Foundation**

I report on the accounts for the year ended 31 March 2024 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

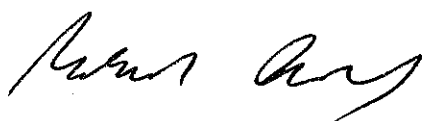
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Donnelly
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 20/12/2024

The John Hartson Foundation
Statement of Financial Activities
For The Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		53,669	25,775
Other charitable activities	2	134,989	124,617
Total		188,658	150,392
EXPENDITURE ON			
Raising funds		104,110	87,893
Charitable activities			
Charitable Activities		65,064	64,824
Total		169,174	152,717
NET INCOME/(EXPENDITURE)		19,484	(2,325)
RECONCILIATION OF FUNDS			
Total funds brought forward		35,360	37,685
TOTAL FUNDS CARRIED FORWARD		54,844	35,360

The notes form part of these financial statements

The John Hartson Foundation

**Balance Sheet
31 March 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	7	1,201	1,643
CURRENT ASSETS			
Debtors	8	4,815	5,740
Cash at bank		51,994	30,657
		<u>56,809</u>	<u>36,397</u>
CREDITORS			
Amounts falling due within one year	9	(3,166)	(2,680)
NET CURRENT ASSETS		<u>53,643</u>	<u>33,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,844</u>	<u>35,360</u>
NET ASSETS		<u>54,844</u>	<u>35,360</u>
FUNDS	10		
Unrestricted funds		54,844	35,360
TOTAL FUNDS		<u>54,844</u>	<u>35,360</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

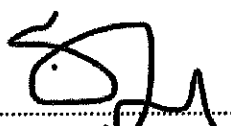
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



 S A Hartson - Trustee

The notes form part of these financial statements

The John Hartson Foundation
Notes to the Financial Statements
For The Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	134,989	124,617
	<hr/>	<hr/>

The John Hartson Foundation

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	442	611
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
	8	10
Volunteer	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25,775
Other charitable activities	124,617
Total	<u>150,392</u>
EXPENDITURE ON	
Raising funds	87,893
Charitable activities	
Charitable Activities	64,824
Total	<u>152,717</u>
NET INCOME/(EXPENDITURE)	(2,325)
RECONCILIATION OF FUNDS	
Total funds brought forward	37,685
TOTAL FUNDS CARRIED FORWARD	<u>35,360</u>

The John Hartson Foundation

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>5,671</u>	<u>8,538</u>	<u>14,209</u>
DEPRECIATION			
At 1 April 2023	4,421	8,145	12,566
Charge for year	<u>312</u>	<u>130</u>	<u>442</u>
At 31 March 2024	<u>4,733</u>	<u>8,275</u>	<u>13,008</u>
NET BOOK VALUE			
At 31 March 2024	<u>938</u>	<u>263</u>	<u>1,201</u>
At 31 March 2023	<u>1,250</u>	<u>393</u>	<u>1,643</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments	<u>4,815</u>	<u>5,740</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	300	-
Accrued expenses	<u>2,866</u>	<u>2,680</u>
	<u>3,166</u>	<u>2,680</u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	33,717	19,926	53,643
Fixed asset reserve	<u>1,643</u>	<u>(442)</u>	<u>1,201</u>
	<u>35,360</u>	<u>19,484</u>	<u>54,844</u>
TOTAL FUNDS	<u>35,360</u>	<u>19,484</u>	<u>54,844</u>

The John Hartson Foundation

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,657	(168,731)	19,926
Fixed asset reserve	1	(443)	(442)
	<u>188,658</u>	<u>(169,174)</u>	<u>19,484</u>
TOTAL FUNDS	<u>188,658</u>	<u>(169,174)</u>	<u>19,484</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	35,432	(1,715)	33,717
Fixed asset reserve	2,253	(610)	1,643
	<u>37,685</u>	<u>(2,325)</u>	<u>35,360</u>
TOTAL FUNDS	<u>37,685</u>	<u>(2,325)</u>	<u>35,360</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,392	(152,107)	(1,715)
Fixed asset reserve	-	(610)	(610)
	<u>150,392</u>	<u>(152,717)</u>	<u>(2,325)</u>
TOTAL FUNDS	<u>150,392</u>	<u>(152,717)</u>	<u>(2,325)</u>

The John Hartson Foundation

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	35,432	18,211	53,643
Fixed asset reserve	2,253	(1,052)	1,201
	<u>37,685</u>	<u>17,159</u>	<u>54,844</u>
TOTAL FUNDS	<u>37,685</u>	<u>17,159</u>	<u>54,844</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,049	(320,838)	18,211
Fixed asset reserve	1	(1,053)	(1,052)
	<u>339,050</u>	<u>(321,891)</u>	<u>17,159</u>
TOTAL FUNDS	<u>339,050</u>	<u>(321,891)</u>	<u>17,159</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The John Hartson Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	53,669	25,775
Other charitable activities		
Fundraising events	134,989	124,617
Total incoming resources	188,658	150,392
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	104,110	87,893
Support costs		
Management		
Rates and water	796	796
Insurance	1,373	1,218
Advertising	6,678	5,828
Donations	50,000	50,131
Travel & subsistence	-	595
Professional fees	635	348
Software Costs	944	1,134
Fixtures and fittings	313	417
Computer equipment	130	193
	60,869	60,660
Finance		
Bank charges	125	94
Governance costs		
Accountancy and legal fees	4,070	4,070
Total resources expended	169,174	152,717
Net income/(expenditure)	19,484	(2,325)

This page does not form part of the statutory financial statements