

Abbot's Hall Out of School Club

(Reg. No: 1179588)

Accounts for the year to 31<sup>st</sup> March 2024

Pages for the Charity Commission

**Independent Examiners Report to the Trustees of  
Abbot's Hall Out of School Club (reg. No: 1779588)**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024 which are set out in the following pages.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b) of the Charities Act; and
- State whether particular matters have come to my attention

**Basis of independent examiners' report**

My 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 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 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 my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of the 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 to in this report in order to enable a proper understanding of the accounts to be reached.

Carolyn Painter (ACMA)  
62 Bridge Street  
Stowmarket  
Suffolk  
IP14 1BP



Date: 13/09/24

Abbot's Hall Out of School Club (Reg. No: 1179588)

Notes to the Accounts  
Year ended 31<sup>st</sup> March 2024

Recommended categories by activity

Note	Unrestricted Funds £	Restricted Income funds £	Endowment funds £	Total funds £	Prior Year funds £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and Legacies	81,234	-	-	-	88,867
Charitable activities	-	-	-	-	-
Other trading activities	238	-	-	-	117
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>81,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,983</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
3 Staff Costs	67,352	-	-	-	62,578
Rent	17,025	-	-	-	18,990
Advertising	303	-	-	-	315
Consumables	1,930	-	-	-	2,542
Office Costs	88	-	-	-	173
Professional fees	1,094	-	-	-	940
Insurance	266	-	-	-	265
Repairs/Maintenance	-	-	-	-	156
External activities	14	-	-	-	510
Other	40	-	-	-	-
<b>Total</b>	<b>88,112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,469</b>
<b>Gains/(Losses)</b>	<b>(6,640)</b>				<b>2,514</b>
<b>Net gains/(losses) on investments</b>	-	-	-	-	-
Net Income/(expenditure)	(6,640)	-	-	-	2,514
Extraordinary items	-	-	-	-	-
Transfer between funds	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>(6,640)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,514</b>
<b>Reconciliation of funds:</b>					
6 Total funds brought forward	27,672	-	-	-	25,158
Total funds carried forward	<b>21,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,672</b>

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Notes to the Accounts  
Year ended 31<sup>st</sup> March 2024

	Note	Unrestricted Funds £	Restricted Income funds £	Endowment funds £	Total this year £	Total last year £
Current Assets						
Sundry Debtors		24,038				30,048
Cash at bank and in hand		24,038				30,048
<b>Total current assets</b>						
Creditors						
Amounts falling due within one year		(3,006)				(2,376)
<b>Net current assets/(liabilities)</b>						
<b>Total net assets or liabilities</b>		<b>21,032</b>				<b>27,672</b>
Funds of the Charity						
Endowment funds						
Restricted income funds		21,032				27,672
Unrestricted funds						
Revaluation reserve		21,032				27,672
<b>Total funds</b>		<b>21,032</b>				<b>27,672</b>

These accounts were approved on behalf of the Management Committee and were signed on it's behalf by:

Chair  
Treasurer

Signature

Name

Date of approval

*Q. M. Short*  
ANNE-MARIE  
SHORT

13/9/2024

**Abbot's Hall Out of School Club (Reg. No: 1179588)**

**Notes to the Accounts  
Year ended 31<sup>st</sup> March 2024**

**Note**

**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 12) '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 2015)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only in the extent required to provide a 'true and fair view'. This departure has involved following the Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting for year ended 31<sup>st</sup> March 2024 in line with Government Guidance for Charity reporting and accounting post November 2016 (CC15d) updated (previous guidance March 2015 withdrawn on 10<sup>th</sup> October 2023)

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is 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 that 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.

**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.

Endowment funds represent those assets which must be held permanently by the charity, principally freehold land and buildings.



Abbot's Hall Out of School Club (Reg. No: 1179588)

Notes to the Accounts

Year ended 31<sup>st</sup> March 2024

Note		2024	2023
3	Average Number of Employees	6	6
	No employees received emoluments in excess of £20,000 p.a.		
4	Debtors	2024	2023
	Sundry Debtors	-	-
	Prepayments	-	-
		<u>-</u>	<u>-</u>
5	Creditors	2024	2023
	Accruals	2,544	1,800
	Pension		
	Taxes	462	576
		<u>3,006</u>	<u>2,376</u>
6	Movement in funds	Net movement	
		At 31/03/2023	In funds At 31/03/2024
	Unrestricted Funds		
	General Fund	27,672	6,640 21,032
		<u>27,672</u>	<u>21,032</u>

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Notes to the Accounts

Year ended 31<sup>st</sup> March 2024

Note

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

	Incoming resources £	Resources expended £	Gains & Losses £	Movement in funds £
Unrestricted funds				
General fund	81,472	(88,112)		(6,640)
Total funds	<u>81,472</u>	<u>(88,112)</u>		<u>(6,640)</u>