



# Account-Wryte Ltd

## Accountancy & Taxation Services

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Glenn Williamson & the Trustees of  
Ipswich Greyfriars Round Table Trust Fund  
Marchesi House  
4 Embassy Drive  
Edgebaston  
Birmingham  
B15 1TP

9 April 2025

Dear Glen

We have now drawn up and sent over the accounts for the period ended 30 April 2024.

The delay in preparing your accounts and independent examination was due to the incorrect accounting periods submitted to us and previous year end being incorrect. It has taken a while to sort this as you are aware from your conversations with my colleague, Kevin Sullivan.

We have now finalised the accounts and I have prepared and completed my independent examination. I must draw to the attention of the trustees, that we should be provided with actual receipts for expenditure, and backup documentation in relation to the accounting entries in the accounts. Whilst I am happy to vouch back entries to separate bank accounts, receipts were not given. Please could you ensure you have these to hand for the year ended 30/4/25.

I noted from last year that the figures in the accounts, were inconsistent with the underlying records provided to us by Ian Gorham, and the social activities of the trust, were not included in the final accounts at 31 March 2023.

We have included them this year and reinstated the correct accounting periods to bring your accounts back in line to 30 April 2024. The social activities should be included as they show how the charity is supported by fund raising activities.

I hope this is satisfactory and I now conclude my signed examination report herewith.

Thank you for your business support.

I wish the board well.

Yours sincerely



Dawn Johnson (Mrs) FMAAT  
Director

(This is an electronic signature, but this letter has been approved by the signatory)

Ipswich Greyfriars Round Table Trust Fund

Charity No. 1186366

Trustees' Report and Unaudited Accounts

30 April 2024

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Ipswich Greyfriars Round Table  
Trust Fund  
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 April 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1186366

Trustees

The following trustees served during the year:

J.L. Seale

L.R. Taylor-Good

G.R. Williamson

Accountants

Account-Wryte Limited

5 Schneider Business Park

Felixstowe

Suffolk

IP11 3SS

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



*G.R. Williamson*  
box SIGN 4W6ZYRL6-155PX33Z

G.R. Williamson

Trustee

09 April 2025

Ipswich Greyfriars Round Table  
Trust Fund  
Independent Examiners Report

Independent Examiner's Report to the trustees of Ipswich Greyfriars Round Table Trust Fund

I report to the trustees on my examination of the financial statements of Ipswich Greyfriars Round Table Trust Fund for the year ended 30 April 2024.

Responsibilities and basis of report

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



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

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

   
4ZQ5J7V6-155PX33Z

Dawn Johnson FMAAT  
Account-Wryte Limited  
5 Schneider Business Park  
Felixstowe  
Suffolk  
IP11 3SS  
09 April 2025

Ipswich Greyfriars Round Table  
Trust Fund

for the year ended 30 April 2024

Statement of Financial Activities

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	2	5,084	10,375	15,459	18,605
Charitable activities	3	24,718	-	24,718	21,823
Social activities	4	10,154	-	10,154	-
Total		39,956	10,375	50,331	40,428
Expenditure on:					
Charitable activities	5	22,061	18,713	40,774	37,356
Social activities	6	10,745	-	10,745	-
Total		32,806	18,713	51,519	37,356
Net gains on investments		-	-	-	-
Net (expenditure)/income		7,150	(8,338)	(1,188)	3,072
Transfers between funds		(8,338)	8,338	-	-
Net (expenditure)/income before other gains/(losses)		(1,188)	-	(1,188)	3,072
Other gains and losses					
Net movement in funds		(1,188)	-	(1,188)	3,072
Reconciliation of funds:					
Total funds brought forward		11,865	-	11,865	8,793
Total funds carried forward		10,677	-	10,677	11,865

Ipswich Greyfriars Round Table

Trust Fund

Balance Sheet

at 30 April 2024

Charity No. 1186366	2024 £	2023 £
Current assets		
Cash at bank and in hand	10,677	11,865
	<u>10,677</u>	<u>11,865</u>
Net current assets	10,677	11,865
Total assets less current liabilities	<u>10,677</u>	<u>11,865</u>
Net assets excluding pension asset or liability	<u>10,677</u>	<u>11,865</u>
Total net assets	<u>10,677</u>	<u>11,865</u>
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds	9,127	9,724
Designated funds	1,550	2,141
	<u>10,677</u>	<u>11,865</u>
Reserves	8	
Total funds	<u>10,677</u>	<u>11,865</u>

Approved by the trustees on 09 April 2025

And signed on their behalf by:

*G.R. Williamson*  
boxSIGN 4W6ZYRL6-155PX33Z

G.R. Williamson  
Trustee  
09 April 2025



## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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## Ipswich Greyfriars Round Table

### Trust Fund

#### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# Ipswich Greyfriars Round Table

## Trust Fund

### Notes to the Accounts

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	5,084	10,375	15,459	18,605
	<u>5,084</u>	<u>10,375</u>	<u>15,459</u>	<u>18,605</u>

Ipswich Greyfriars Round Table

Trust Fund

Notes to the Accounts

3 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	24,618	24,618	21,301
Other	100	100	522
	<u>24,718</u>	<u>24,718</u>	<u>21,823</u>

4 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Social Subscriptions	9,210	9,210	-
Social Event Contributions	843	843	-
Social Donations	101	101	-
	<u>10,154</u>	<u>10,154</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Fundraising	2,227	1,101	3,328	13,142
Donations Made	18,530	17,612	36,142	23,914
Other	1,004	-	1,004	-
<i>Governance costs</i>				
Independent Examination	300	-	300	300
	<u>22,061</u>	<u>18,713</u>	<u>40,774</u>	<u>37,356</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Social Event Expenses	3,165	3,165	-
Social Meeting Expenses	5,550	5,550	-
Social Other Expenses	2,030	2,030	-
	<u>10,745</u>	<u>10,745</u>	<u>-</u>

7 Staff costs

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

Ipswich Greyfriars Round Table

Trust Fund

Notes to the Accounts

8 Movement in funds

	At 1 May 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 April 2024 £
Restricted funds:					
Restricted income funds:					
Defib Project	-	9,775	(17,612)	7,837	-
Tablers Flood Fund	-	600	(1,101)	501	-
<i>Total</i>	<u>-</u>	<u>10,375</u>	<u>(18,713)</u>	<u>8,338</u>	<u>-</u>
Unrestricted funds:					
General funds	9,724	29,802	(22,061)	(8,338)	9,127
Designated funds:					
Social Activities	2,141	10,154	(10,745)	-	1,550
<i>Total</i>	<u>2,141</u>	<u>10,154</u>	<u>(10,745)</u>	<u>-</u>	<u>1,550</u>
<b>Total funds</b>	<u><b>11,865</b></u>	<u><b>50,331</b></u>	<u><b>(51,519)</b></u>	<u><b>-</b></u>	<u><b>10,677</b></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Defib Project	To increase the number of Defibrillators in the Community
Tablers Flood Fund	?

Designated funds:

Social Activities	To further the support of the Round Table
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9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	10,677	10,677
	<u>10,677</u>	<u>10,677</u>

10 Reconciliation of net debt

	At 1 May 2023 £	Cash flows £	At 30 April 2024 £
Cash and cash equivalents	11,865	(1,188)	10,677
	<u>11,865</u>	<u>(1,188)</u>	<u>10,677</u>
Net debt	<u>11,865</u>	<u>(1,188)</u>	<u>10,677</u>

Ipswich Greyfriars Round Table  
Trust Fund

for the year ended 30 April 2024

Detailed Statement of Financial

Activities	Unrestricte	Restricted	Total funds	Total funds
	d funds	funds		
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	5,084	10,375	15,459	18,605
	<u>5,084</u>	<u>10,375</u>	<u>15,459</u>	<u>18,605</u>
Charitable activities				
Fundraising	24,618	-	24,618	21,301
Other	100	-	100	522
	<u>24,718</u>	<u>-</u>	<u>24,718</u>	<u>21,823</u>
Other				
Social Subscriptions	9,210	-	9,210	-
Social Event Contributions	843	-	843	-
Social Donations	101	-	101	-
	<u>10,154</u>	<u>-</u>	<u>10,154</u>	<u>-</u>
Total income and endowments	39,956	10,375	50,331	40,428
Expenditure on:				
Charitable activities				
Fundraising	2,227	1,101	3,328	13,142
Donations Made	18,530	17,612	36,142	23,914
Other	1,004	-	1,004	-
	<u>21,761</u>	<u>18,713</u>	<u>40,474</u>	<u>37,056</u>
Governance costs				
Independent Examination	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
Total of expenditure on charitable activities	22,061	18,713	40,774	37,356
Other expenditure				
Social Event Expenses	3,165	-	3,165	-
Social Meeting Expenses	5,550	-	5,550	-
Social Other Expenses	2,030	-	2,030	-
	<u>10,745</u>	<u>-</u>	<u>10,745</u>	<u>-</u>
Total of expenditure of other costs	10,745	-	10,745	-
Total expenditure	32,806	18,713	51,519	37,356
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income	7,150	(8,338)	(1,188)	3,072
Transfers between funds	(8,338)	8,338	-	-
	<u>(8,338)</u>	<u>8,338</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income before other gains/(losses)	(1,188)	-	(1,188)	3,072

Ipswich Greyfriars Round Table  
Trust Fund

Other Gains	Detailed Statement of Financial			
	Activities			
		-	-	-
Net movement in funds	(1,188)	-	(1,188)	3,072
Reconciliation of funds:				
Total funds brought forward	11,865	-	11,865	8,793
Total funds carried forward	10,677	-	10,677	11,865



Section A

Independent Examiner's Report

Report to the trustees/  
members of

IPSWICH GREYFRIARS ROUND TABLE TRUST FUND

On accounts for the year  
ended

30 APRIL 2024

Charity no  
(if any)

1186366

Set out on pages

1 TO 11 OF YEAR END ACCOUNTS DATED 30 APRIL 2024

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 April 2024.

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement


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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* *Please delete the words in the brackets if they do not apply.*

Signed:

  
boxSIGN 4ZQ5J7V6-1XJ73JL6

Date:

9 Apr 2025

Name:

DAWN JOHNSON

Relevant professional  
qualification(s) or body  
(if any):

REG 0126542 FMAAT

Address:

Account Wryte Ltd, 5 Schneider Business Park  
Felixstowe, Suffolk IP11 3SS



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**