

ABBOTSHALL HEALTHY LIFESTYLE CENTRE

England & Wales · Charity number 1186704

Details

Status Registered

Legal form Charitable company

Company number [11689521](#)

Registered 2019-12-02

Register [View on the Charity Commission register](#)

Contact

Address Abbotshall Healthy Lifestyle Centre
Abbotshall Road
London
SE6 1SQ

Phone 02086415355

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Website <https://www.abbotshallhlc.com>

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF SOUTH CATFORD AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: We are a small community centre based in the heart of Catford. Our aim is to provide the community a safe and welcoming place where people can participate in healthy activities such as sports, gardening and eating homemade healthy food. We have a beautiful volunteer lead community garden where we grow our own produce for people to enjoy our homecooked food.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£177,051	£152,943	-	-
2023-11-30	£108,107	£148,555	-	-
2022-11-30	£171,585	£186,864	-	-
2021-11-30	£128,855	£116,719	-	-
2020-11-30	£64,130	£45,200	-	-

Trustees

Name	Role	Appointed
Catherine Serena Emily Atkins Bibow		2023-12-13
Christian Bibow		2023-12-13
Daisy Grace Ayre		2024-05-15
Frank Hooks		2018-11-21
Lauren Dixon		2023-12-13
Robert Alastair Irvine		2024-01-31

ABBOTSHALL HEALTHY LIFESTYLE CENTRE

England & Wales - Charity number 1186704

Accounts

Company registration number: 11689521

Charity registration number: 1186704

Abbotshall Healthy Lifestyle Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2024

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Abbotshall Healthy Lifestyle Centre

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Abbotshall Healthy Lifestyle Centre

Reference and Administrative Details

Trustees	Catherine Atkins-Bibow Daisy Ayre Christian Bibow Lauren Dixon Frank Hooks Robert Irvine Julia Jones
Secretary	Laura Hallam
Charity Registration Number	1186704
Company Registration Number	11689521
Registered Office	Healthy Lifestyle Centre Abbotshall Road London SE6 1SQ
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

Abbotshall Healthy Lifestyle Centre

Trustees' Report

The the annual report together with the financial statements of the charitable company for the year ended 30 November 2024. This is a Directors' Report required by s417 of the Companies Act 2006. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

Objectives and activities

Objects and aims

Community centre – to benefit the residents of South Catford and the surrounding area, without distinction of sex, sexual orientation, race, political, religious or other opinions, by associating together the said residents and the local authorities in a common effort to provide facilities in the interests of social recreation and leisure time occupation with the objective of improving the condition of life for the residents.

The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming social excluded, relieving the needs of those people who are socially excluded, and assisting them to integrate into society.

Supporting young and older people living in or near Catford South by providing facilities for physical, educational and other recreational and leisure activities.

Objectives and activities

The centre provides for a range of community activities focusing on sports, healthy living and volunteering. These include:

- The venue being used for local primary schools' sports and activity days
- Supporting events in Catford South
- Local polling station for Lewisham
- A community café on site providing healthy meals, snacks and drinks for adults and children
- The community gardens, which are maintained by local volunteers
- The centre has been supported through income from the café, catering services, hire of space, events and donations from individuals.

Trustees have regarded the guidance provided by the Charity Commission in relation to public benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Use of volunteers

During this financial reporting year 9 trustees served on the board. These roles were not remunerated.

Volunteers also maintained the community garden space.

Achievements and performance

Events run at the centre continued to be well attended by members of the community. The events involved families, adults and children.

Regular classes held at the centre ensured the centre became a community focal point. Parents on parental leave were supported through feeding support groups, baby and toddler music classes and a well-attended weekly postnatal support group. Families were able to use the café to eat, meet other families and chat.

Weekly football matches and training took place on site, as well as multisports for children, Little Kickers football classes, Zumba, Yoga, postnatal fitness and other sports' activities.

The charity employed nine staff, paying at least London Living Wage.

Financial review

The charity finished the financial year in a reasonable financial position, although there is still work to be done to improve the charities functioning and to maintain the charity's financial stability. Funding was secured in the shape of managed loans and various grants to assist with the charity's aims, the managed loans were used to pay off unsecured creditors and enhance the charity's aims. Despite the difficulties the charity faced in 2023, the finances were stabilising.

Policy on reserves

The reserves should be held to ensure that AHLC can continue to grow to support the community.

Funds in deficit

At the end of the year, the charity's funds had £9,619 (2023: £33,727) deficit.

Going concern

Despite the difficulties outlined in this report since the centre reopened in February 2024 the charity has demonstrated that it continues to be a going concern.

Structure, governance and management

Nature of governing document

Abbotshall Healthy Lifestyle Centre is a charitable company limited by guarantee and is governed by its memorandum and articles which were incorporated in November 2018. The memorandum and articles were amended by a special resolution in November 2021.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Recruitment and appointment of trustees

Trustees are elected to the board by members. The articles require that members stand down each year and potential trustees are voted onto the board at the charity's AGM.

Trustees are appointed in line with the charity commission guidelines.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Catherine Atkins-Bibow (appointed 23 December 2023)
	Daisy Ayre (appointed 15 May 2024)
	Christian Bibow (appointed 23 December 2023)
	Lauren Dixon (appointed 23 December 2023)
	Frank Hooks
	Robert Irvine (appointed 15 February 2024)
	Julia Jones (appointed 15 May 2024)
	Julia Evans (appointed 23 December 2023 and resigned 30 July 2025)
	Aaron Rainbird (appointed 23 December 2023 and resigned 26 February 2025)
Secretary:	Laura Hallam (appointed 23 October 2024)

Statement of Responsibilities

The trustees (who are also the directors of Abbotshall Healthy Lifestyle Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

Abbotshall Healthy Lifestyle Centre

Trustees' Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 August 2025 and signed on its behalf by:

.....
Robert Irvine
Trustee

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Abbotshall Healthy Lifestyle Centre ('the charitable company') for the year ended 30 November 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 8 22

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Abbotshall Healthy Lifestyle Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Abbotshall Healthy Lifestyle Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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:

1. accounting records were not kept in respect of Abbotshall Healthy Lifestyle Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')

.....
Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Date:.....

Abbotshall Healthy Lifestyle Centre

Statement of Financial Activities for the Year Ended 30 November 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:							
Donations and legacies	3	10,131	27,912	38,043	7,757	-	7,757
Other trading activities	4	<u>139,008</u>	-	<u>139,008</u>	<u>100,350</u>	-	<u>100,350</u>
Total income		<u>149,139</u>	<u>27,912</u>	<u>177,051</u>	<u>108,107</u>	-	<u>108,107</u>
Expenditure on:							
Raising funds		(86)	-	(86)	-	-	-
Charitable activities	5	<u>(125,626)</u>	<u>(27,231)</u>	<u>(152,857)</u>	<u>(141,055)</u>	<u>(7,500)</u>	<u>(148,555)</u>
Total expenditure		<u>(125,712)</u>	<u>(27,231)</u>	<u>(152,943)</u>	<u>(141,055)</u>	<u>(7,500)</u>	<u>(148,555)</u>
Net movement in funds		23,427	681	24,108	(32,948)	(7,500)	(40,448)
Reconciliation of funds							
Total funds brought forward		<u>(33,727)</u>	-	<u>(33,727)</u>	<u>(779)</u>	<u>7,500</u>	<u>6,721</u>
Total funds carried forward	17	<u><u>(10,300)</u></u>	<u><u>681</u></u>	<u><u>(9,619)</u></u>	<u><u>(33,727)</u></u>	-	<u><u>(33,727)</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 11 to 22 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre
(Registration number: 11689521)
Balance Sheet as at 30 November 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	6,932	15,949
Current assets			
Stocks	11	2,631	1,090
Debtors	12	5,394	858
Cash at bank and in hand	13	<u>28,825</u>	<u>5,860</u>
		36,850	7,808
Creditors: Amounts falling due within one year	14	<u>(20,379)</u>	<u>(47,043)</u>
Net current assets/(liabilities)		<u>16,471</u>	<u>(39,235)</u>
Total assets less current liabilities		23,403	(23,286)
Creditors: Amounts falling due after more than one year	15	<u>(33,022)</u>	<u>(10,441)</u>
Net liabilities		<u>(9,619)</u>	<u>(33,727)</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		681	-
Unrestricted income funds			
Unrestricted funds		<u>(10,300)</u>	<u>(33,727)</u>
Total funds	17	<u>(9,619)</u>	<u>(33,727)</u>

For the financial year ending 30 November 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 11 to 22 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre
(Registration number: 11689521)
Balance Sheet as at 30 November 2024

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on 20 August 2025 and signed on their behalf by:

.....
Robert Irvine
Trustee

The notes on pages 11 to 22 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Healthy Lifestyle Centre
Abbotshall Road
London
SE6 1SQ

These financial statements were authorised for issue by the trustees on 20 August 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Abbotshall Healthy Lifestyle Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity finished the financial year with net liabilities of £9,619 (2023: £33,727). The centre's restrained finances led to the board's decision to close the centre in July 2023, with 1 trustee remaining on the board. The centre reopened in February 2024 and has a new board of 9 trustees. Since the centre reopened in February 2024 the charity has demonstrated that it continues to be a going concern.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	straight line over 5 years

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

3 Income from donations and legacies

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Donations and legacies;				
Appeals and donations	10,131	-	10,131	5,257
Grants, including capital grants;				
Greater London Authority	-	7,912	7,912	-
Grants - other agencies	-	-	-	2,500
National Lottery	-	20,000	20,000	-
	<u>10,131</u>	<u>27,912</u>	<u>38,043</u>	<u>7,757</u>

4 Income from other trading activities

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Trading income;				
Stay and play	1,665	-	1,665	1,565
Cafe income	55,076	-	55,076	58,215
Other income	33,720	-	33,720	3,465
Events income;				
Ticket sales	1,470	-	1,470	-
Rental income	47,077	-	47,077	37,105
	<u>139,008</u>	<u>-</u>	<u>139,008</u>	<u>100,350</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

5 Expenditure on charitable activities

	Note	Total 2024 £	Total 2023 £
Opening stock		1,090	-
Cafe management		988	-
Cafe purchases		24,976	23,128
Christmas trees purchases		7,263	2,180
Event supplies		2,137	-
Centre management		2,045	-
Centre purchases		123	403
Closing stock		(2,632)	(1,090)
(Profit)/loss on disposal of tangible fixed assets		473	-
Casual wages		-	1,137
Staff training		48	280
Bad debts written off		3,800	-
Depreciation, amortisation and other similar costs		9,128	9,240
Staff costs	8	78,619	81,411
Support costs	6	24,799	31,866
		152,857	148,555

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

6 Analysis of governance and support costs

Support costs

	Total 2024 £	Total 2023 £
Light, heat and power	9,529	12,901
Insurance	1,520	1,508
Repairs and maintenance	2,072	1,950
Telephone and fax	581	475
Office expenses	35	-
Computer software and maintenance	1,300	2,587
Printing, postage and stationery	292	314
Trade subscriptions	-	1,495
Sundries	86	1,417
Cleaning	1,081	385
Travel and subsistence	425	-
Advertising	716	2,983
Independent examiner	2,304	4,116
Legal and professional	1,402	131
Bank charges	1,738	1,181
Loan interest	505	-
Other interest payable	1,213	423
	<u>24,799</u>	<u>31,866</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	77,621	78,054
Social security costs	(174)	2,059
Pension costs	1,172	1,298
	<u>78,619</u>	<u>81,411</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Charitable activities	<u>6</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2023	46,203	46,203
Additions	584	584
Disposals	(1,144)	(1,144)
At 30 November 2024	45,643	45,643
Depreciation		
At 1 December 2023	30,254	30,254
Charge for the year	9,128	9,128
Eliminated on disposals	(671)	(671)
At 30 November 2024	38,711	38,711
Net book value		
At 30 November 2024	6,932	6,932
At 30 November 2023	15,949	15,949

11 Stock

	2024 £	2023 £
Stocks	2,631	1,090

12 Debtors

	2024 £	2023 £
Trade debtors	870	858
Other debtors	4,524	-
	5,394	858

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

13 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	283	2,082
Cash at bank	28,542	3,778
	<u>28,825</u>	<u>5,860</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	2,847	2,847
Trade creditors	11,397	23,557
Other taxation and social security	-	7,138
Other creditors	1,130	11,305
Accruals	5,005	2,196
	<u>20,379</u>	<u>47,043</u>

15 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	8,022	10,441
Other loans	25,000	-
	<u>33,022</u>	<u>10,441</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,172 (2023 - £1,298).

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

17 Funds

	Balance at 1 December 2023 £	Incoming resources £	Resources expended £	Balance at 30 November 2024 £
Unrestricted				
<i>General</i>				
General Funds	(33,727)	149,139	(125,712)	(10,300)
Restricted				
National Lottery	-	20,000	(20,000)	-
Greater London Authority	-	7,912	(7,231)	681
	<u>-</u>	<u>27,912</u>	<u>(27,231)</u>	<u>681</u>
Total funds	<u>(33,727)</u>	<u>177,051</u>	<u>(152,943)</u>	<u>(9,619)</u>
	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
Unrestricted				
<i>General</i>				
General Funds	(779)	108,107	(141,055)	(33,727)
Restricted				
NCLI	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>	<u>-</u>
Total funds	<u>6,721</u>	<u>108,107</u>	<u>(148,555)</u>	<u>(33,727)</u>

The specific purposes for which the funds are to be applied are as follows:

National Lottery - funds towards the 'Re-opening of the Cafe'.

Greater London Authority - funds through 'Go! London' funding to help with pitch maintenance and longer opening hours.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2024

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2024 £
Tangible fixed assets	6,932	-	6,932
Current assets	36,169	681	36,850
Current liabilities	(20,379)	-	(20,379)
Creditors over 1 year	<u>(33,022)</u>	<u>-</u>	<u>(33,022)</u>
Total net assets	<u><u>(10,300)</u></u>	<u><u>681</u></u>	<u><u>(9,619)</u></u>
		Unrestricted funds General £	Total funds at 30 November 2023 £
Tangible fixed assets		15,949	15,949
Current assets		7,808	7,808
Current liabilities		(47,043)	(47,043)
Creditors over 1 year		<u>(10,441)</u>	<u>(10,441)</u>
Total net assets		<u><u>(33,727)</u></u>	<u><u>(33,727)</u></u>

19 Related party transactions

There were no other related party transactions in the year.

ABBOTSHALL HEALTHY LIFESTYLE CENTRE

England & Wales - Charity number 1186704

Accounts

Company registration number: 11689521

Charity registration number: 1186704

Abbotshall Healthy Lifestyle Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2023

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

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COMPANIES HOUSE

Abbotshall Healthy Lifestyle Centre

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Abbotshall Healthy Lifestyle Centre

Reference and Administrative Details

Trustee	Catherine Atkins-Bibow Daisy Ayre Christian Bibow Lauren Dixon Julia Evans Frank Hooks Robert Irvine Julia Jones Aaron Rainbird
Charity Registration Number	1186704
Company Registration Number	11689521
Registered Office	Healthy Lifestyle Centre Abbotshall Road London SE6 1SQ
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

Abbotshall Healthy Lifestyle Centre

Trustee' Report

The the annual report together with the financial statements of the charitable company for the year ended 30 November 2023. This is a Directors' Report required by s417 of the Companies Act 2006. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

Objectives and activities

Objects and aims

Community centre – to benefit the residents of South Catford and the surrounding area, without distinction of sex, sexual orientation, race, political, religious or other opinions, by associating together the said residents and the local authorities in a common effort to provide facilities in the interests of social recreation and leisure time occupation with the objective of improving the condition of life for the residents.

The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming social excluded, relieving the needs of those people who are socially excluded, and assisting them to integrate into society.

Supporting young and older people living in or near Catford South by providing facilities for physical, educational and other recreational and leisure activities.

Objectives and activities

The centre provides for a range of community activities focusing on sports, healthy living and volunteering. These include:

- The venue being used for local primary schools' sports and activity days
- Supporting events in Catford South.
- Local polling station for Lewisham
- A healthy eating café on site providing healthy meals, snacks and drinks for adults and children
- The community gardens, which are maintained by local volunteers
- The centre has been supported through income from the café, catering services, hire of space, events and donations from individuals.

Trustees have regarded the guidance provided by the Charity Commission in relation to public benefit.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Abbotshall Healthy Lifestyle Centre

Trustee' Report

Use of volunteers

During this financial reporting year 3 trustees served on the board. These roles were not remunerated.

Volunteers also maintained the community garden space.

Achievements and performance

This section must be prefaced by acknowledging that the centre was closed for a period of the reporting year – namely from July 2023 and did not re-open in the reporting year. (NB: The centre reopened in February 2024.) The activities provided at and by the centre were therefore limited. The centre's restrained finances led to the board's decision to close the centre and send staff home from work. In July 2023 there remained 1 trustee on the board. (These circumstances were exceptional and unusual, and at the time of publication of this year's accounts, the centre has a new board of 9 trustees, and the centre has reopened.)

Events run at the centre continued to be well attended by members of the community. The events involved families.

Regular classes held at the centre ensured the centre became a community focal point. Parents on parental leave were supported through feeding support groups, baby and toddler music classes and a well-attended weekly postnatal support group. Families were able to use the café to eat healthy food, meet other local families and chat.

Weekly football matches and training took place on site, as well as weekly multisport for children, Little Kickers football classes, Zumba, Yoga, postnatal fitness and other sports' activities.

The charity employed five staff, paying at least London Living Wage until the closure in July 2023.

Financial review

The charity finished the financial year in a difficult financial position, this was exacerbated by previous delays in filing accounts, limiting the amount of funding available to the charity. Since the end of the financial year, funding has been secured in the shape of managed loans and various grants to assist with the charity's aims.

The new board of trustees has worked hard to secure the future of the centre and continues to meet our charitable aims.

Policy on reserves

The reserves should be held to ensure that AHLC can continue to grow to support the community.

Funds in deficit

At the end of the year, the charity's funds had £33,727 deficit.

Going concern

Despite the difficulties outlined in this report since the centre reopened in February 2024 the charity has demonstrated that it continues to be a going concern.

Abbotshall Healthy Lifestyle Centre

Trustee' Report

Structure, governance and management

Nature of governing document

Abbotshall Healthy Lifestyle Centre is a charitable company limited by guarantee and is governed by its memorandum and articles which were incorporated in November 2018. The memorandum and articles were amended by a special resolution in November 2021.

Recruitment and appointment of trustee

Trustees are elected to the board by members. The articles require that members stand down each year and potential trustees are voted onto the board at the charity's AGM.

Trustees are appointed in line with the charity commission guidelines.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustee:	Gladys Arlidge (resigned 26 April 2023)
	Collin Bryan (resigned 4 February 2023)
	David Frederick (resigned 20 July 2023)
	Penny Phillips (resigned 26 April 2023)
	Catherine Atkins-Bibow (appointed 23 December 2023)
	Daisy Ayre (appointed 15 May 2024)
	Christian Bibow (appointed 23 December 2023)
	Lauren Dixon (appointed 23 December 2023)
	Julia Evans (appointed 23 December 2023)
	Frank Hooks
	Robert Irvine (appointed 15 February 2024)
	Julia Jones (appointed 15 May 2024)
	Aaron Rainbird (appointed 23 December 2023)

Funds held as custodian trustee on behalf of others

AHLC Building
AHLC Playfields
AHLC storage cupboards

Abbotshall Healthy Lifestyle Centre

Trustee' Report

Our Assets are owned by the London Borough of Lewisham which are given to the Charity as part of the Lease arrangements for managing the AHLC, for the benefit of the community living in the Catford South Ward.

Our Objects are:

1. Community centre – To benefit the residents of South Catford and the surrounding area without distinction of sex, sexual orientation, race, of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
2. The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
3. Supporting young and older people living in or near South Catford by providing facilities for physical, educational and other recreational and leisure activities.

Statement of Responsibilities

The trustee (who isare also the directors of Abbotshall Healthy Lifestyle Centre for the purposes of company law) isare responsible for preparing the trustee' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustee to prepare financial statements for each financial year. Under company law the trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abbotshall Healthy Lifestyle Centre

Trustee' Report

The trustee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustee of the charity on 27 November 2024 and signed on its behalf by:



.....
Robert Irvine
Trustee

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')

I report to the charity trustee (who are also Directors for the purpose of company law) on my examination of the accounts of the Abbotshall Healthy Lifestyle Centre ('the charitable company') for the year ended 30 November 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 9 22

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustee of Abbotshall Healthy Lifestyle Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Abbotshall Healthy Lifestyle Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

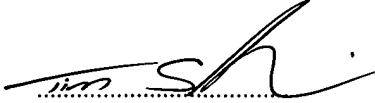
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Abbotshall Healthy Lifestyle Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')



Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Date: 20/11/24.....

Abbotshall Healthy Lifestyle Centre

Statement of Financial Activities for the Year Ended 30 November 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	7,757	-	7,757	4,065	7,500	11,565
Charitable activities	4	-	-	-	2,500	-	2,500
Other trading activities	5	100,350	-	100,350	157,520	-	157,520
Total income		<u>108,107</u>	<u>-</u>	<u>108,107</u>	<u>164,085</u>	<u>7,500</u>	<u>171,585</u>
Expenditure on:							
Charitable activities	6	(141,055)	(7,500)	(148,555)	(184,364)	(2,500)	(186,864)
Total expenditure		<u>(141,055)</u>	<u>(7,500)</u>	<u>(148,555)</u>	<u>(184,364)</u>	<u>(2,500)</u>	<u>(186,864)</u>
Net movement in funds		(32,948)	(7,500)	(40,448)	(20,279)	5,000	(15,279)
Reconciliation of funds							
Total funds brought forward		(779)	7,500	6,721	19,500	2,500	22,000
Total funds carried forward	18	<u>(33,727)</u>	<u>-</u>	<u>(33,727)</u>	<u>(779)</u>	<u>7,500</u>	<u>6,721</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

The notes on pages 12 to 22 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre
(Registration number: 11689521)
Balance Sheet as at 30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	15,949	25,191
Current assets			
Stocks	12	1,090	-
Debtors	13	858	730
Cash at bank and in hand	14	<u>5,860</u>	<u>5,439</u>
		7,808	6,169
Creditors: Amounts falling due within one year	15	<u>(47,043)</u>	<u>(13,961)</u>
Net current liabilities		<u>(39,235)</u>	<u>(7,792)</u>
Total assets less current liabilities		(23,286)	17,399
Creditors: Amounts falling due after more than one year	16	<u>(10,441)</u>	<u>(10,678)</u>
Net (liabilities)/assets		<u>(33,727)</u>	<u>6,721</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	7,500
Unrestricted income funds			
Unrestricted funds		<u>(33,727)</u>	<u>(779)</u>
Total funds	18	<u>(33,727)</u>	<u>6,721</u>

For the financial year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 12 to 22 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre
(Registration number: 11689521)
Balance Sheet as at 30 November 2023

The financial statements on pages 9 to 22 were approved by the trustee, and authorised for issue on 27 November 2024 and signed on their behalf by:



Robert Irvine
Trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustee is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Healthy Lifestyle Centre
Abbotshall Road
London
SE6 1SQ

These financial statements were authorised for issue by the trustee on 27 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Abbotshall Healthy Lifestyle Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity finished the financial year with net liabilities of £33,727. The centre's restrained finances led to the board's decision to close the centre. In July 2023 there remained 1 trustee on the board. The centre reopened in February 2024 and has a new board of 9 trustees. Since the end of the financial year, funding has been secured in the shape of managed loans and various grants to assist with the charity's aims. Since the centre reopened in February 2024 the charity has demonstrated that it continues to be a going concern.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	straight line over 5 years

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

3 Income from donations and legacies

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Donations and legacies;			
Appeals and donations	5,257	5,257	1,398
Grants, including capital grants;			
London Borough of Lewisham	-	-	10,167
Grants - other agencies	2,500	2,500	-
	<u>7,757</u>	<u>7,757</u>	<u>11,565</u>

4 Income from charitable activities

	Total	Total
	2023	2022
	£	£
Sponsorship	-	2,500
	<u>-</u>	<u>2,500</u>

5 Income from other trading activities

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Trading income;			
Stay and play	1,565	1,565	2,342
Cafe income	58,215	58,215	101,901
Other income	3,465	3,465	31
Rental income	37,105	37,105	53,246
	<u>100,350</u>	<u>100,350</u>	<u>157,520</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

6 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
Opening stock		2,180	-
Cafe purchases		23,128	40,358
Centre purchases		403	1,027
Closing stock		(1,090)	-
Casual wages		1,137	4,256
Staff training		280	12
Depreciation, amortisation and other similar costs		9,240	9,241
Staff costs	7	81,411	106,343
Support costs	8	31,866	25,627
		<u>148,555</u>	<u>186,864</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	78,054	103,763
Social security costs	2,059	852
Pension costs	1,298	1,728
	<u>81,411</u>	<u>106,343</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	<u>10</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

8 Analysis of governance and support costs

Support costs

	Total 2023 £	Total 2022 £
Rates	-	335
Light, heat and power	12,901	5,720
Insurance	1,508	1,228
Repairs and maintenance	1,950	1,915
Telephone and fax	475	467
Office expenses	-	456
Computer software and maintenance	2,587	783
Printing, postage and stationery	314	365
Trade subscriptions	1,495	1,494
Sundries	1,417	1,153
Cleaning	385	1,575
Advertising	2,983	4,728
Independent examiner	4,116	2,112
Legal and professional	131	2,424
Bank charges	1,181	822
Other interest payable	423	50
	<u>31,866</u>	<u>25,627</u>

9 Trustee remuneration and expenses

No trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2022	46,202	46,202
At 30 November 2023	<u>46,202</u>	<u>46,202</u>
Depreciation		
At 1 December 2022	21,013	21,013
Charge for the year	<u>9,240</u>	<u>9,240</u>
At 30 November 2023	<u>30,253</u>	<u>30,253</u>
Net book value		
At 30 November 2023	<u>15,949</u>	<u>15,949</u>
At 30 November 2022	<u>25,189</u>	<u>25,189</u>

12 Stock

	2023 £
Stocks	<u>1,090</u>

13 Debtors

	2023 £	2022 £
Trade debtors	<u>858</u>	<u>730</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	2,082	2,209
Cash at bank	<u>3,778</u>	<u>3,230</u>
	<u>5,860</u>	<u>5,439</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans	2,847	2,848
Trade creditors	23,557	2,316
Other taxation and social security	7,138	2,932
Other creditors	11,305	3,131
Accruals	2,196	2,734
	<u>47,043</u>	<u>13,961</u>

16 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	<u>10,441</u>	<u>10,678</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,298 (2022 - £1,728).

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

18 Funds

	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
Unrestricted				
<i>General</i>				
General Funds	(779)	108,107	(141,055)	(33,727)
Restricted				
NCIL	7,500	-	(7,500)	-
Total funds	<u>6,721</u>	<u>108,107</u>	<u>(148,555)</u>	<u>(33,727)</u>
	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Unrestricted				
<i>General</i>				
General Funds	19,500	164,085	(184,364)	(779)
Restricted				
NCLI	-	7,500	-	7,500
Lewisham Tigers	2,500	-	(2,500)	-
	<u>2,500</u>	<u>7,500</u>	<u>(2,500)</u>	<u>7,500</u>
Total funds	<u>22,000</u>	<u>171,585</u>	<u>(186,864)</u>	<u>6,721</u>

The specific purposes for which the funds are to be applied are as follows:

Lewisham Tigers - recieved for the purpose of pitch maintenance at Abbotshall Lifestyle Centre.

NCIL - to be spent on delivering food for kids during school holidays where families couldn't afford to pay for meals on holiday camp.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2023

19 Analysis of net assets between funds

	Unrestricted funds		Total funds at 30 November 2023
	General		2023
	£		£
Tangible fixed assets	15,949		15,949
Current assets	7,808		7,808
Current liabilities	(47,043)		(47,043)
Creditors over 1 year	(10,441)		(10,441)
Total net assets	(33,727)		(33,727)
	Unrestricted funds	Restricted funds	Total funds at 30 November 2022
	General	£	2022
	£	£	£
Tangible fixed assets	25,191	-	25,191
Current assets	(1,331)	7,500	6,169
Current liabilities	(13,961)	-	(13,961)
Creditors over 1 year	(10,678)	-	(10,678)
Total net assets	(779)	7,500	6,721

20 Related party transactions

There were no other related party transactions in the year.

ABBOTSHALL HEALTHY LIFESTYLE CENTRE

England & Wales - Charity number 1186704

Accounts

Company registration number: 11689521

Charity registration number: 1186704

Abbotshall Healthy Lifestyle Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2022

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

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COMPANIES HOUSE

Abbotshall Healthy Lifestyle Centre

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Abbotshall Healthy Lifestyle Centre

Reference and Administrative Details

Trustees	Gladys Arlidge David Frederick Frank Hooks Penny Phillips
Charity Registration Number	1186704
Company Registration Number	11689521
Registered Office	Healthy Lifestyle Centre Abbotshall Road London SE6 1SQ
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Objectives and activities

Objects and aims

Community centre – To benefit the residents of South Catford and the surrounding area without distinction of sex, sexual orientation, race, or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Supporting young and older people living in or near South Catford by providing facilities for physical, educational and other recreational and leisure activities.

Objectives and activities

The Centre provides for a range of community activities focusing on sports, healthy living and volunteering. These include:

- The venue has been used for local primary schools' activity and sports days.
- Supporting Catford South events, and workshop space.
- Local polling station for Lewisham
- A healthy eating café space was brought in house during the autumn of 2019 to run as a direct AHLC operation incorporating reception and front of house activities.
- The Community Gardens which are used as a resource for schools and students and maintained by local volunteers
- The centre has been supported through financial donations provided Corbett's Residents Association, Grants and individually presented donations from residents. In addition, options to provide alternative catering has created new revenue stream for Pop Up catering.
- There has been a significant investment in the centre. The renovations focused on the main building included a new entrance, and front of house, improved security investing in CCTV, and entrance security. In addition, the cafe kitchen was adapted to comply with health and safety standards as well as equipment to support the future strategy for the centre.
- AHLC are moving towards an events financial model where it will host a variety of activities for members of Catford South, which will be free for people to attend. For example, a community campout, Halloween disco and valentines disco for local families and their school children. Last year it launched the inaugural Catford Literary Festival designed to inspire inquisitive minds for all age groups.

Trustees have regarded the guidance provided by the Charity Commission in relation to public benefit.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Currently, we have 3 volunteers serving on the Board in various capacities and holding office. These are NOT remunerated roles.

We also have several volunteers supporting the delivery of our operations including a community garden space.

Achievements and performance

Our events model are working well, they are attracting local families to join the varied activities, many of which are free. Families enjoy buying lunch in our café, which has a focus on healthy eating.

Supporting the development of individuals in the community through upskilling volunteers, and wider support in the community through provision of a free breakfast at the centre for school aged children.

In addition to the community garden supported by volunteers providing an outdoor space to cultivate healthy foods (vegetables) for consumption on site.

The charity has excellent staff retention, we pay London Living Wage and have a strong team of full time, part time and adhoc staff

Financial review

Policy on reserves

The reserves are held to ensure the AHLCC can continue to grow to support the community. £6,721 was held as carried forward funds as at 30 November 2022.

Principal funding sources

A well established and solid hybrid relationship of commercial and grant funding

Going concern

Cost of living crisis and high utility bills have made this year an unusually difficult year.

Structure, governance and management

Nature of governing document

Abbotshall Healthy Lifestyle Centre is charitable. Company limited by guarantee and is governed by its Memorandum and Articles incorporated in November 2018 and as amended by special resolution in November 2021.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Recruitment and appointment of trustees

Trustees are elected to the board by members. The articles require that members stand down each year and potential trustees are voted onto the board at the charity's AGM.

Trustees are appointed in line with the charity commission guidelines

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Gladys Arlidge (appointed 8 February 2022)
- Ellenor Benton (resigned 8 February 2022)
- Collin Bryan (resigned 4 February 2023)
- Antonia Cummings (resigned 23 February 2022)
- David Frederick
- Frank Hooks
- Penny Phillips (appointed 8 February 2022)
- Mekor Newman (resigned 8 February 2022)
- Victoria Skingley (resigned 5 January 2022)
- Rhiannan Sullivan (resigned 5 January 2022)

Secretary: Victoria Skingley (resigned 5 January 2022)

Funds held as custodian trustee on behalf of others

AHLC Building
AHLC Playfields
AHLC storage cupboards

Our Assets are owned by the London Borough of Lewisham which are given to the Charity as part of the Lease arrangements for managing the AHLC, for the benefit of the community living in the Catford South Ward

Our Objects are:

1. Community centre – To benefit the residents of South Catford and the surrounding area without distinction of sex, sexual orientation, race, of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
2. The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
3. Supporting young and older people living in or near South Catford by providing facilities for physical, educational and other recreational and leisure activities.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Abbotshall Healthy Lifestyle Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

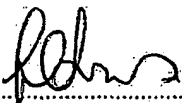
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 14 September 2023 and signed on its behalf by:



David Frederick FRANK HOOKS
Trustee

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Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Abbotshall Healthy Lifestyle Centre ('the charitable company') for the year ended 30 November 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 8 20

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Abbotshall Healthy Lifestyle Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Abbotshall Healthy Lifestyle Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

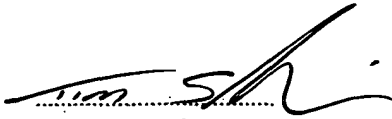
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Abbotshall Healthy Lifestyle Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')



Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 ORB

8/11/2023

Abbotshall Healthy Lifestyle Centre

Statement of Financial Activities for the Year Ended 30 November 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:							
Donations and legacies	3	4,065	7,500	11,565	45,457	2,500	47,957
Charitable activities	4	2,500	-	2,500	-	-	-
Other trading activities	5	157,520	-	157,520	99,109	-	99,109
Total Income		164,085	7,500	171,585	144,566	2,500	147,066
Expenditure on:							
Charitable activities	6	(184,364)	(2,500)	(186,864)	(137,551)	-	(137,551)
Total expenditure		(184,364)	(2,500)	(186,864)	(137,551)	-	(137,551)
Net movement in funds		(20,279)	5,000	(15,279)	7,015	2,500	9,515
Reconciliation of funds							
Total funds brought forward		19,500	2,500	22,000	12,485	-	12,485
Total funds carried forward	17	(779)	7,500	6,721	19,500	2,500	22,000

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

The notes on pages 10 to 20 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre

(Registration number: 11689521)

Balance Sheet as at 30 November 2022

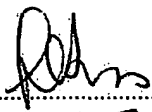
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	25,191	30,975
Current assets			
Debtors	12	730	861
Cash at bank and in hand	13	<u>5,439</u>	<u>20,344</u>
		6,169	21,205
Creditors: Amounts falling due within one year	14	<u>(13,961)</u>	<u>(19,028)</u>
Net current (liabilities)/assets		<u>(7,792)</u>	<u>2,177</u>
Total assets less current liabilities		17,399	33,152
Creditors: Amounts falling due after more than one year	15	<u>(10,678)</u>	<u>(11,152)</u>
Net assets		<u><u>6,721</u></u>	<u><u>22,000</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		7,500	2,500
Unrestricted income funds			
Unrestricted funds		<u>(779)</u>	<u>19,500</u>
Total funds	17	<u><u>6,721</u></u>	<u><u>22,000</u></u>

For the financial year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 14 September 2023 and signed on their behalf by:



 David Frederick FRANK HOOKS
 Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

1. Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Healthy Lifestyle Centre
Abbotshall Road
London
SE6 1SQ

These financial statements were authorised for issue by the trustees on 14 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Abbotshall Healthy Lifestyle Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity is reviewing how to proceed, currently in consultation with all employees about their role and options. Post resignation of Centre Director, the charity is reviewing all accounts to get a clear picture of liabilities and risk to enable planning for the future.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	straight line over 5 years

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

3 Income from donations and legacies

	Unrestricted		Total 2022 £	Total 2021 £
	General £	Restricted £		
Donations and legacies;				
Appeals and donations	1,398	-	1,398	5,344
Grants, including capital grants;				
HMRC - Job retention scheme	-	-	-	13,533
London Borough of Lewisham	2,667	7,500	10,167	11,486
LB of Lewisham - Coronavirus Business Support	-	-	-	9,594
Lewisham Tigers	-	-	-	2,500
NISA	-	-	-	5,000
CRA	-	-	-	500
	<u>4,065</u>	<u>7,500</u>	<u>11,565</u>	<u>47,957</u>

4 Income from charitable activities

	Unrestricted	Total 2022 £
	General £	£
Sponsorship	<u>2,500</u>	<u>2,500</u>

5 Income from other trading activities

	Unrestricted	Total 2022 £	Total 2021 £
	General £	£	£
Trading income;			
Stay and play	2,342	2,342	1,149
Cafe income	101,901	101,901	60,441
Other income	31	31	124
Rental income	<u>53,246</u>	<u>53,246</u>	<u>37,395</u>
	<u>157,520</u>	<u>157,520</u>	<u>99,109</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

6 Expenditure on charitable activities

	Note	Total 2022 £	Total 2021 £
Opening stock		-	500
Cafe purchases		40,358	21,847
Centre purchases		1,027	1,869
Casual wages		4,256	3,970
Staff training		12	1,212
Depreciation, amortisation and other similar costs		9,241	8,550
Staff costs	7	106,343	78,329
Support costs	8	25,627	21,274
		<u>186,864</u>	<u>137,551</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	103,763	77,340
Social security costs	852	-
Pension costs	1,728	989
	<u>106,343</u>	<u>78,329</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	<u>8</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

8 Analysis of governance and support costs

Support costs

	Total 2022 £	Total 2021 £
Rates	335	2,685
Light, heat and power	5,720	4,048
Insurance	1,228	847
Repairs and maintenance	1,915	2,078
Telephone and fax	467	415
Office expenses	456	180
Computer software and maintenance	783	542
Printing, postage and stationery	365	21
Trade subscriptions	1,494	816
Sundries	1,153	2,349
Cleaning	1,575	90
Advertising	4,728	631
Independent examiner	2,112	936
Legal and professional	2,424	5,000
Bank charges	822	636
Other interest payable	50	-
	<u>25,627</u>	<u>21,274</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2021	42,749	42,749
Additions	3,454	3,454
At 30 November 2022	46,203	46,203
Depreciation		
At 1 December 2021	11,771	11,771
Charge for the year	9,241	9,241
At 30 November 2022	21,012	21,012
Net book value		
At 30 November 2022	25,191	25,191
At 30 November 2021	30,978	30,978

12 Debtors

	2022 £	2021 £
Trade debtors	730	861

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	2,209	-
Cash at bank	3,230	20,344
	5,439	20,344

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans	2,848	2,848
Trade creditors	2,316	785
Other loans	-	1,641
Other taxation and social security	2,932	1,913
Other creditors	3,131	9,420
Accruals	2,734	2,421
	<u>13,961</u>	<u>19,028</u>

15 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	<u>10,678</u>	<u>11,152</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,728 (2021 - £989).

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

17 Funds

	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Unrestricted				
<i>General</i>				
General Funds	19,500	164,085	(184,364)	(779)
Restricted				
NCIL	-	7,500	-	7,500
Lewisham Tigers	2,500	-	(2,500)	-
	<u>2,500</u>	<u>7,500</u>	<u>(2,500)</u>	<u>7,500</u>
Total funds	<u>22,000</u>	<u>171,585</u>	<u>(186,864)</u>	<u>6,721</u>
	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
Unrestricted				
<i>General</i>				
General Funds	12,485	144,566	(137,551)	19,500
Restricted				
Lewisham Tigers	-	2,500	-	2,500
	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total funds	<u>12,485</u>	<u>147,066</u>	<u>(137,551)</u>	<u>22,000</u>

The specific purposes for which the funds are to be applied are as follows:

Lewisham Tigers - received for the purpose of pitch maintenance at Abbotshall Lifestyle Centre.

NCIL - NCIL may be spent on both infrastructure and non-infrastructure items.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2022

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2022 £
Tangible fixed assets	25,191	-	25,191
Current assets	(1,331)	7,500	6,169
Current liabilities	(13,961)	-	(13,961)
Creditors over 1 year	(10,678)	-	(10,678)
Total net assets	(779)	7,500	6,721
	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2021 £
Tangible fixed assets	30,975	-	30,975
Current assets	18,705	2,500	21,205
Current liabilities	(19,028)	-	(19,028)
Creditors over 1 year	(11,152)	-	(11,152)
Total net assets	19,500	2,500	22,000

ABBOTSHALL HEALTHY LIFESTYLE CENTRE

England & Wales - Charity number 1186704

Accounts

Company registration number: 11689521

Charity registration number: 1186704

Abbotshall Healthy Lifestyle Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2021

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Abbotshall Healthy Lifestyle Centre

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Abbotshall Healthy Lifestyle Centre

Reference and Administrative Details

Trustees	Collin Bryan Frank Hooks Penny Marshall Gladys Arlidge David Frederick
Charity Registration Number	1186704
Company Registration Number	11689521
Registered Office	Healthy Lifestyle Centre Abbotshall Road London SE6 1SQ
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 ORB
Bankers	Santander 162 Rusehy Green Catford London SE6 4JT

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Objectives and activities

Objects and aims

Community centre – To benefit the residents of South Catford and the surrounding area without distinction of sex, sexual orientation, race, of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Supporting young and older people living in or near South Catford by providing facilities for physical, educational and other recreational and leisure activities.

Objectives and activities

The Centre provides for a range of community activities focusing on sports, healthy living and volunteering. These include:

- Partnership between the Lewisham Tigers Football Club and AHLC which has been formally established for the improvement and management of the football and pitch facilities. The initial efforts being the grounds which over the course of the financial year seen the required attention required to greatly improve the playing pitches benefitting other football clubs for both girls and boys of all ages.
- COVID restrictions from March through to September 2020 greatly impacted the number of weekly fitness classes such as Zumba, Yoga, Pilates, Bootcamp, Parent and toddler classes such as toddler gym. Outdoor play and exercise equipment enabled the centre to remain a place to remain active and help with well-being for families in the community. Therefore, where the Government guidance allowed this was supported with additional supervision from the AHLC team.
- The venue has been used for local primary schools' activity and sports days.
- Supporting Catford South events, and workshop space.
- Local polling station for Lewisham
- A healthy eating café space was brought in house during the autumn of 2019 to run as a direct AHLC operation incorporating reception and front of house activities. In November 2020 the AHLC commenced the supply of lunch time meals to Goldsmith Nursery located locally.
- The Community Gardens which are used as a resource for schools and students and maintained by local volunteers
- Activities for our senior citizens such as Young at Heart (we have been awarded dementia friendly centre status)
- The centre has been supported through the COVID pandemic through financial donations provided Corbett's Residents Association, Crowd Funding, Grants and individually presented donations from residents. In addition, options to provide alternative catering has created new revenue stream for Pop Up catering.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

- There has been a significant investment in the centre. The renovations focused on the main building included a new entrance, and front of house, improved security investing in CCTV, and entrance security. In addition, the cafe kitchen was adapted to comply with health and safety standards as well as equipment to support the future strategy for the centre.
- Nursery – The AHLC has conducted market testing on the viability of using an area of the AHLC as a stand-alone nursery, which has generated interest. This will be considered as part of a formal bid process.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Currently, we have 5 volunteers serving on the Board in various capacities and holding office. These are NOT remunerated roles.

We also have a number of volunteers supporting the delivery of our operations including a community garden space

Achievements and performance

The COVID-19 restrictions greatly impacted the charities ability to offer the full range of services and support.

However, during non-restrictive COVID periods, the café opened to the community, providing a local hub for the isolated and families. Also facilitating outdoor activities, of soft play provided supported those in need of social stimulation, and a safe space.

Supporting the development of individuals in the community through upskilling volunteers, and wider support in the community through provision of a free breakfast at the centre for school aged children.

In addition to the community garden supported by volunteers providing an outdoor space to cultivate healthy foods (vegetables) for consumption on site.

Financial review

This year the charity generated £147,066 with a total expenditure of £137,413.

Policy on reserves

The reserves are held to ensure the AHLC can continue to grow to support the community. £22,138 was held as carried forward funds as at 30 November 2021.

Principal funding sources

Revenue from hire of field (football) and studio rooms, the café, Grant income, crowd funding and Bounce Back Loan.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Going concern

During the COVID-19 restrictions, services and activities could not proceed as per the norm, however, outdoor activities continued where possible within the Government guidelines.

Structure, governance and management

Nature of governing document

Abbotshall Healthy Lifestyle Centre is charitable Company limited by guarantee and is governed by its Memorandum and Articles incorporated in November 2018 and as amended by special resolution in November 2021.

Recruitment and appointment of trustees

Trustees are elected to the board by members. The articles require that members stand down each year and potential trustees are voted onto the board at the charity's AGM.

Trustees are appointed in line with the charity commission guidelines

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Collin Bryan
	Frank Hooks
	Penny Marshall (appointed 8 February 2022)
	Gladys Arlidge (appointed 8 February 2022)
	David Frederick

Funds held as custodian trustee on behalf of others

AHLC Building
AHLC Playfields
AHLC storage cupboards

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Our Assets are owned by the London Borough of Lewisham which are given to the Charity as part of the Lease arrangements for managing the AHLC, for the benefit of the community living in the Catford South Ward

Our Objects are:

1. Community centre – To benefit the residents of South Catford and the surrounding area without distinction of sex, sexual orientation, race, of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
2. The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
3. Supporting young and older people living in or near South Catford by providing facilities for physical, educational and other recreational and leisure activities.

Statement of Responsibilities

The trustees (who are also the directors of Abbotshall Healthy Lifestyle Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

The annual report was approved by the trustees of the charity on 24 November 2022 and signed on its behalf by:

.....
David Frederick
Trustee

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Abbotshall Healthy Lifestyle Centre ('the charitable company') for the year ended 30 November 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 9 21

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Abbotshall Healthy Lifestyle Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Abbotshall Healthy Lifestyle Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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:

1. accounting records were not kept in respect of Abbotshall Healthy Lifestyle Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre ('the Company')

.....
Timothy Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

24 November 2022

Abbotshall Healthy Lifestyle Centre

Statement of Financial Activities for the Year Ended 30 November 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:							
Donations and legacies		45,457	2,500	47,957	33,435	-	33,435
Other trading activities	4	99,109	-	99,109	30,730	-	30,730
Investment income	5	-	-	-	7	-	7
Total income		<u>144,566</u>	<u>2,500</u>	<u>147,066</u>	<u>64,172</u>	<u>-</u>	<u>64,172</u>
Expenditure on:							
Charitable activities		<u>(137,551)</u>	-	<u>(137,551)</u>	<u>(31,663)</u>	<u>(18,666)</u>	<u>(50,329)</u>
Total expenditure		<u>(137,551)</u>	<u>-</u>	<u>(137,551)</u>	<u>(31,663)</u>	<u>(18,666)</u>	<u>(50,329)</u>
Net movement in funds		7,015	2,500	9,515	32,509	(18,666)	13,843
Reconciliation of funds							
Total funds brought forward		<u>12,485</u>	-	<u>12,485</u>	<u>(20,024)</u>	<u>18,666</u>	<u>(1,358)</u>
Total funds carried forward	18	<u><u>19,500</u></u>	<u><u>2,500</u></u>	<u><u>22,000</u></u>	<u><u>12,485</u></u>	<u><u>-</u></u>	<u><u>12,485</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 18.

The notes on pages 12 to 21 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre
(Registration number: 11689521)
Balance Sheet as at 30 November 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	30,975	12,892
Current assets			
Stocks	12	-	500
Debtors	13	861	1,736
Cash at bank and in hand	14	<u>20,344</u>	<u>4,791</u>
		21,205	7,027
Creditors: Amounts falling due within one year	15	<u>(19,028)</u>	<u>(5,793)</u>
Net current assets		<u>2,177</u>	<u>1,234</u>
Total assets less current liabilities		33,152	14,126
Creditors: Amounts falling due after more than one year	16	<u>(11,152)</u>	<u>(1,641)</u>
Net assets		<u>22,000</u>	<u>12,485</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		2,500	-
Unrestricted income funds			
Unrestricted funds		<u>19,500</u>	<u>12,485</u>
Total funds	18	<u>22,000</u>	<u>12,485</u>

For the financial year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 12 to 21 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre

(Registration number: 11689521)

Balance Sheet as at 30 November 2021

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 24 November 2022 and signed on their behalf by:

.....

David Frederick

Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Healthy Lifestyle Centre

Abbotshall Road

London

SE6 1SQ

These financial statements were authorised for issue by the trustees on 24 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Abbotshall Healthy Lifestyle Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	straight line over 5 years

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

3 Income from donations and legacies

	Unrestricted		Total 2021 £	Total 2020 £
	General £	Restricted £		
Donations and legacies;				
Appeals and donations	5,344	-	5,344	4,175
Grants, including capital grants;				
HMRC - Job retention scheme	13,533	-	13,533	3,204
Bright Ideas	-	-	-	2,500
London Borough of Lewisham	11,486	-	11,486	-
LB of Lewisham - Coronavirus Business Support	9,594	-	9,594	10,000
Sport England	-	-	-	4,291
Power to Change	-	-	-	9,265
Lewisham Tigers	-	2,500	2,500	-
NISA	5,000	-	5,000	-
CRA	500	-	500	-
	<u>45,457</u>	<u>2,500</u>	<u>47,957</u>	<u>33,435</u>

4 Income from other trading activities

	Unrestricted	Total 2021 £	Total 2020 £
	General £		
Trading income;			
Stay and play	1,149	1,149	385
Cafe income	60,441	60,441	14,332
Other income	124	124	88
Rental income	<u>37,395</u>	<u>37,395</u>	<u>15,925</u>
	<u>99,109</u>	<u>99,109</u>	<u>30,730</u>

5 Investment income

	Total 2021 £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>-</u>	<u>7</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

6 Expenditure on charitable activities

	Note	Total 2021 £	Total 2020 £
Opening stock		500	-
Cafe purchases		21,847	7,785
Centre purchases		1,869	1,031
Closing stock		-	(500)
Casual wages		3,970	9,433
Staff training		1,212	28
Depreciation, amortisation and other similar costs		8,550	3,223
Staff costs	9	78,329	14,549
Support costs	7	21,274	14,780
		137,551	50,329

7 Analysis of governance and support costs

Support costs

	Total 2021 £	Total 2020 £
Rates	2,685	(1,806)
Light, heat and power	4,048	2,248
Insurance	847	1,615
Repairs and maintenance	2,078	4,638
Telephone and fax	415	306
Office expenses	180	887
Computer software and maintenance	542	2,645
Printing, postage and stationery	21	-
Trade subscriptions	816	-
Sundries	2,349	966
Cleaning	90	1,000
Advertising	631	235
Independent examiner	936	1,500
Legal and professional	5,000	360
Bank charges	636	186
	21,274	14,780

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Natasha Clarkson

Natasha Clarkson received remuneration of £15,408 (2020: £2,330) during the year.

Natasha Clarkson was paid £15,408 in the year as the Centre's Manager. She resigned from the Board in September 2020 when she became an employee.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	77,340	14,500
Pension costs	989	49
	<u>78,329</u>	<u>14,549</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	<u>8</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2020	16,116	16,116
Additions	26,632	26,632
At 30 November 2021	42,748	42,748
Depreciation		
At 1 December 2020	3,223	3,223
Charge for the year	8,550	8,550
At 30 November 2021	11,773	11,773
Net book value		
At 30 November 2021	30,975	30,975
At 30 November 2020	12,893	12,893

12 Stock

	2021 £	2020 £
Stocks	-	500
	-	500

13 Debtors

	2021 £	2020 £
Trade debtors	861	1,165
Prepayments	-	571
	861	1,736

14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	79
Cash at bank	20,344	4,712
	20,344	4,791

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	2,848	-
Trade creditors	785	-
Other loans	1,641	1,838
Other taxation and social security	1,913	508
Other creditors	9,420	115
Accruals	2,421	3,332
	19,028	5,793

16 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	11,152	-
Other loans	-	1,641
	11,152	1,641

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £989 (2020 - £49).

18 Funds

	Balance at 1 December 2020	Incoming resources	Resources expended	Balance at 30 November 2021
	£	£	£	£
Unrestricted				
<i>General</i>				
General Funds	12,485	144,566	(137,551)	19,500
Restricted				
Lewisham Tigers	-	2,500	-	2,500
Total funds	12,485	147,066	(137,551)	22,000

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2021

	Balance at 1 December 2019 £	Incoming resources £	Resources expended £	Balance at 30 November 2020 £
Unrestricted				
<i>General</i>				
General Funds	(20,024)	64,172	(31,663)	12,485
Restricted				
Archibald Corbett Society	3,944	-	(3,944)	-
Bright Ideas	<u>14,722</u>	<u>-</u>	<u>(14,722)</u>	<u>-</u>
	<u>18,666</u>	<u>-</u>	<u>(18,666)</u>	<u>-</u>
Total funds	<u><u>(1,358)</u></u>	<u><u>64,172</u></u>	<u><u>(50,329)</u></u>	<u><u>12,485</u></u>

The specific purposes for which the funds are to be applied are as follows:

Lewisham Tigers - recieved for the purpose of pitch maintenance at Abbotshall Lifestyle Centre.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2021 £
Tangible fixed assets	30,975	-	30,975
Current assets	18,705	2,500	21,205
Current liabilities	(19,028)	-	(19,028)
Creditors over 1 year	<u>(11,152)</u>	<u>-</u>	<u>(11,152)</u>
Total net assets	<u><u>19,500</u></u>	<u><u>2,500</u></u>	<u><u>22,000</u></u>
		Unrestricted funds General £	Total funds at 30 November 2020 £
Tangible fixed assets		12,892	12,892
Current assets		7,027	7,027
Current liabilities		(5,793)	(5,793)
Creditors over 1 year		<u>(1,641)</u>	<u>(1,641)</u>
Total net assets		<u><u>12,485</u></u>	<u><u>12,485</u></u>

ABBOTSHALL HEALTHY LIFESTYLE CENTRE

England & Wales - Charity number 1186704

Accounts

Company registration number: 11689521

Charity registration number: 1186704

Abbotshall Healthy Lifestyle Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2020

Field Sullivan Limited
70 Royal Hill
Greenwich
London
SE10 8RF

Abbotshall Healthy Lifestyle Centre

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Abbotshall Healthy Lifestyle Centre

Reference and Administrative Details

Chairman	Christian Bibow
Trustees	Christian Bibow Collin Bryan Antonia Cummings Frank Hooks Penny Marshall
Principal Office	Healthy Lifestyle Centre Abbotshall Road London SE6 1SQ
Company Registration Number	11689521
Charity Registration Number	1186704
Bankers	Santander 162 Rusehy Green Catford London SE6 4JT
Independent Examiner	Field Sullivan Limited 70 Royal Hill Greenwich London SE10 8RF

Abbotshall Healthy Lifestyle Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2020. This is a Directors' Report required by s417 of the Companies Act 2006. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

Objectives and activities

Objects and aims

Community centre – To benefit the residents of South Catford and the surrounding area without distinction of sex, sexual orientation, race, of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

The provision of recreational facilities to promote wider community inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Supporting young and older people living in or near South Catford by providing facilities for physical, educational and other recreational and leisure activities.

Objectives and activities

The Centre provides for a range of community activities focusing on sports, healthy living and volunteering. These include:

- Partnership between the Lewisham Tigers Football Club and AHLC which has been formally established for the improvement and management of the football and pitch facilities. The initial efforts being the grounds which over the course of the financial year seen the required attention required to greatly improve the playing pitches benefitting other football clubs for both girls and boys of all ages.
- COVID restrictions from March through to September 2020 greatly impacted the number of weekly fitness classes such as Zumba, Yoga, Pilates, Bootcamp, Parent and toddler classes such as toddler gym. Outdoor play and exercise equipment enabled the centre to remain a place to remain active and help with well-being for families in the community. Therefore, where the Government guidance allowed this was supported with additional supervision from the AHLC team.
- The venue has been used for local primary schools' activity and sports days.
- Supporting Catford South events, and workshop space.
- Local polling station for Lewisham
- A healthy eating café space was brought in house during the autumn of 2019 to run as a direct AHLC operation incorporating reception and front of house activities. In November 2020 the AHLC commenced the supply of lunch time meals to Goldsmith Nursery located locally.
- The Community Gardens which are used as a resource for schools and students and maintained by local volunteers
- Activities for our senior citizens such as Young at Heart (we have been awarded dementia friendly centre status)

Abbotshall Healthy Lifestyle Centre

Trustees' Report

- The centre has been supported through the COVID pandemic through financial donations provided Corbett's Residents Association, Crowd Funding, Grants and individually presented donations from residents. In addition, options to provide alternative catering has created new revenue stream for Pop Up catering.
- There has been a significant investment in the centre. The renovations focused on the main building included a new entrance, and front of house, improved security investing in CCTV, and entrance security. In addition, the cafe kitchen was adapted to comply with health and safety standards as well as equipment to support the future strategy for the centre.
- Nursery – The AHLC has conducted market testing on the viability of using an area of the AHLC as a stand-alone nursery, which has generated interest. This will be considered as part of a formal bid process.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Currently, we have 7 volunteers (Board members) that provide 1 day a month of volunteering time.

We also have a number of volunteers supporting the delivery of our operations including a community garden space.

Achievements and performance

The COVID-19 restrictions greatly impacted the charities ability to offer the full range of services and support.

However, during non-restrictive COVID periods the café opened to the community, providing a local hub for the isolated and families. Also facilitating outdoor activities, of soft play provided supported those in need of social stimulation, and a safe space.

Supporting the development of individuals in the community through upskilling volunteers, and wider support in the community through provision of a free breakfast at the centre for school aged children.

In addition to the community garden supported by volunteers providing an outdoor space to cultivate healthy foods (vegetables) for consumption on site.

Financial review

This year the charity generated £64,172 income with a total expenditure of £50,329.

Policy on reserves

The reserves are held to ensure the AHLC can continue to grow to support the community. £12,485 was held as carried forward funds as at 30 November 2020.

Principal funding sources

The charity's principal sources of funds for the year were from revenue from hire of field (football) and studio rooms, the café, grant income and crowd funding.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Going concern

During the COVID-19 restrictions, services and activities could not proceed as per the norm, however, outdoor activities continued where possible within the Government guidelines.

Structure, governance and management

Nature of governing document

Abbotshall Healthy Lifestyle Centre is charitable Company limited by guarantee and is governed by its Memorandum and Articles incorporated in November 2018 and as amended by special resolution in November 2019.

Trustees

Christian Bibow (appointed 8 December 2021)

Collin Bryan (appointed 12 March 2020)

Antonia Cummings

Frank Hooks

Penny Marshall (appointed 8 February 2022)

Ellenor Benton (appointed 1 July 2020 and resigned 8 February 2022)

Natasha Clarkson (resigned 2 September 2020)

Gordon Cherrington (resigned 15 July 2020)

Mekor Newman (resigned 8 February 2022)

Victoria Skingley (resigned 5 January 2022)

Rhiannan Sullivan (appointed 12 March 2020 and resigned 5 January 2022)

Recruitment and appointment of trustees

Trustees are elected to the board by members. The articles require that members stand down each year and potential trustees are voted onto the board at the charity's AGM.

Abbotshall Healthy Lifestyle Centre

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Abbotshall Healthy Lifestyle Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

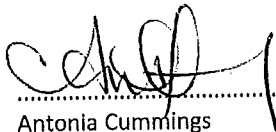
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18 February 2022 and signed on its behalf by:



Antonia Cummings
Trustee

Abbotshall Healthy Lifestyle Centre

Independent Examiner's Report to the trustees of Abbotshall Healthy Lifestyle Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 November 2020 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Abbotshall Healthy Lifestyle Centre (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

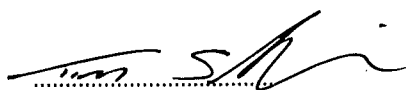
Having satisfied myself that the accounts of Abbotshall Healthy Lifestyle Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of Abbotshall Healthy Lifestyle Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.



Timothy Sullivan FCA
Field Sullivan Limited
70 Royal Hill
Greenwich
London
SE10 8RF

Date: 24/2/22

Abbotshall Healthy Lifestyle Centre

Statement of Financial Activities for the Year Ended 30 November 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:							
Donations and legacies		33,435	-	33,435	18,220	18,666	36,886
Other trading activities	4	30,730	-	30,730	33,632	-	33,632
Investment income	5	7	-	7	-	-	-
Total income		<u>64,172</u>	<u>-</u>	<u>64,172</u>	<u>51,852</u>	<u>18,666</u>	<u>70,518</u>
Expenditure on:							
Charitable activities		(31,663)	(18,666)	(50,329)	(71,876)	-	(71,876)
Total expenditure		<u>(31,663)</u>	<u>(18,666)</u>	<u>(50,329)</u>	<u>(71,876)</u>	<u>-</u>	<u>(71,876)</u>
Net movement in funds		<u>32,509</u>	<u>(18,666)</u>	<u>13,843</u>	<u>(20,024)</u>	<u>18,666</u>	<u>(1,358)</u>
Reconciliation of funds							
Total funds brought forward		<u>(20,024)</u>	<u>18,666</u>	<u>(1,358)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward	17	<u>12,485</u>	<u>-</u>	<u>12,485</u>	<u>(20,024)</u>	<u>18,666</u>	<u>(1,358)</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 17.

Abbotshall Healthy Lifestyle Centre

(Registration number: 11689521)
Balance Sheet as at 30 November 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	12,892	-
Current assets			
Stocks	12	500	-
Debtors	13	1,736	1,890
Cash at bank and in hand		<u>4,791</u>	<u>4,136</u>
		7,027	6,026
Creditors: Amounts falling due within one year	14	<u>(5,793)</u>	<u>(7,384)</u>
Net current assets/(liabilities)		<u>1,234</u>	<u>(1,358)</u>
Total assets less current liabilities		14,126	(1,358)
Creditors: Amounts falling due after more than one year	15	<u>(1,641)</u>	-
Net assets/(liabilities)		<u><u>12,485</u></u>	<u><u>(1,358)</u></u>
Funds of the charity:			
Restricted funds		-	18,666
Unrestricted income funds			
Unrestricted funds		<u>12,485</u>	<u>(20,024)</u>
Total funds	17	<u><u>12,485</u></u>	<u><u>(1,358)</u></u>

For the financial year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

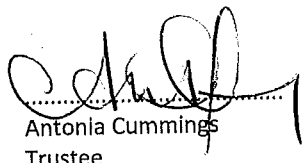
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Abbotshall Healthy Lifestyle Centre

(Registration number: 11689521)

Balance Sheet as at 30 November 2020

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 18 February 2022 and signed on their behalf by:



Antonia Cummings
Trustee

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Healthy Lifestyle Centre
Abbotshall Road
London
SE6 1SQ

These financial statements were authorised for issue by the trustees on 18 February 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Abbotshall Healthy Lifestyle Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	straight line over 5 years

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

3 Income from donations and legacies

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Donations and legacies;			
Appeals and donations	4,175	4,175	9,220
Grants, including capital grants;			
HMRC - Job retention scheme	3,204	3,204	-
Archibald Corbett Society	-	-	3,944
Bright Ideas	-	-	14,722
Bright Ideas	2,500	2,500	-
London Borough of Lewisham	-	-	9,000
LB of Lewisham - Coronavirus Business Support	10,000	10,000	-
Sport England	4,291	4,291	-
Power to Change	9,265	9,265	-
	<u>33,435</u>	<u>33,435</u>	<u>36,886</u>

4 Income from other trading activities

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Trading income;			
Stay and play	385	385	-
Cafe income	14,332	14,332	3,115
Other income	88	88	-
Rental income	<u>15,925</u>	<u>15,925</u>	<u>30,517</u>
	<u>30,730</u>	<u>30,730</u>	<u>33,632</u>

5 Investment income

	Unrestricted funds	Total 2020 £
	General £	
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>7</u>	<u>7</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

6 Expenditure on charitable activities

	Note	Total 2020 £	Total 2019 £
Cafe purchases		7,785	12,843
Centre purchases		1,031	-
Closing stock		(500)	-
Casual wages		9,433	35,078
Staff training		28	-
Depreciation, amortisation and other similar costs		3,223	-
Staff costs	9	14,549	-
Support costs	7	14,780	23,955
		<u>50,329</u>	<u>71,876</u>

7 Analysis of governance and support costs

Support costs

	Total 2020 £	Total 2019 £
Rates	(1,806)	11,099
Light, heat and power	2,248	6,766
Insurance	1,615	810
Repairs and maintenance	4,638	-
Telephone and fax	306	-
Office expenses	887	-
Computer software and maintenance	2,645	-
Sundries	966	3,572
Cleaning	1,000	-
Advertising	235	-
Independent examiner	1,500	1,680
Legal and professional	360	-
Bank charges	186	28
	<u>14,780</u>	<u>23,955</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Natasha Clarkson

Natasha Clarkson received remuneration of £2,330 (2019: £Nil) during the year.

Natasha Clarkson was paid £2,330 in the year as the Centre's Manager. She resigned from the Board in September 2020 when she became an employee.

Gordon Cherrington

Gordon Cherrington received remuneration of £4,680 (2019: £Nil) during the year.

Gordon Cherrington was paid £4,680 in the year as the Cafe's Manager. He resigned from the Board in July 2020.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £
Staff costs during the year were:	
Wages and salaries	14,500
Pension costs	49
	<u>14,549</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No
Charitable activities	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	16,115	16,115
At 30 November 2020	16,115	16,115
Depreciation		
Charge for the year	3,223	3,223
At 30 November 2020	3,223	3,223
Net book value		
At 30 November 2020	12,892	12,892

12 Stock

	2020 £
Stocks	500

13 Debtors

	2020 £	2019 £
Trade debtors	1,165	-
Prepayments	571	-
Other debtors	-	1,890
	1,736	1,890

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	2,158
Other loans	1,838	-
Other taxation and social security	508	-
Other creditors	115	5
Accruals	3,332	5,221
	5,793	7,384

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

15 Creditors: amounts falling due after one year

	2020 £
Other loans	<u>1,641</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £49 (2019 - £Nil).

17 Funds

	Balance at 1 December 2019 £	Incoming resources £	Resources expended £	Balance at 30 November 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	-	64,172	(31,663)	32,509
Restricted funds				
Archibald Corbett Society	3,944	-	(3,944)	-
Bright Ideas	<u>14,722</u>	<u>-</u>	<u>(14,722)</u>	<u>-</u>
	<u>18,666</u>	<u>-</u>	<u>(18,666)</u>	<u>-</u>
Total funds	<u>18,666</u>	<u>64,172</u>	<u>(50,329)</u>	<u>32,509</u>
		Incoming resources £	Resources expended £	Balance at 30 November 2019 £
Unrestricted funds				
<i>General</i>				
General Funds		51,852	(71,876)	(20,024)
Restricted funds				
Archibald Corbett Society		3,944	-	3,944
Bright Ideas		<u>14,722</u>	<u>-</u>	<u>14,722</u>
		<u>18,666</u>	<u>-</u>	<u>18,666</u>
Total funds		<u>70,518</u>	<u>(71,876)</u>	<u>(1,358)</u>

Abbotshall Healthy Lifestyle Centre

Notes to the Financial Statements for the Year Ended 30 November 2020

The specific purposes for which the funds are to be applied are as follows:

Archibald Corbett Society - for youth project

Bright Ideas - funds received for the 'Community Engagement Programme', 'Re-brand and website built' and 'Advice and Business Plan coordination'

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	12,892	12,892
Current assets	7,027	7,027
Current liabilities	(5,793)	(5,793)
Creditors over 1 year	<u>(1,641)</u>	<u>(1,641)</u>
Total net assets	<u>12,485</u>	<u>12,485</u>

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	(12,640)	18,666	6,026
Current liabilities	<u>(7,384)</u>	-	<u>(7,384)</u>
Total net assets	<u>(20,024)</u>	<u>18,666</u>	<u>(1,358)</u>

19 Covid 19

During the year and subsequently the charity's face to face activities have been affected by the outbreak of COVID 19. As a result the charity staff and volunteers have adapted where possible to accommodate keeping the centre a place for social interaction and wellbeing, and unfortunately the restrictions did also require the centre to be closed for period. The charity is confident that it will continue its face to face activities once the outbreak has been contained.

During the year the company received £3,204 (2019: £nil) of Job Retention Scheme grants and £10,000 (2019:£nil) of Retail, Hospitality and Leisure grant.

20 Related party transactions

There were no other related party transactions in the year.