

Company registration number: 11689521

Charity registration number: 1186704

Abbotshall Healthy Lifestyle Centre

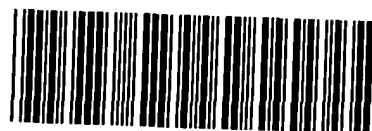
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2022

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

MONDAY



ACG8LKI1

A07

13/11/2023

#10

COMPANIES HOUSE

Abbotshall Healthy Lifestyle Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

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, 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:

- 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 AHLC 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".

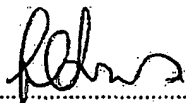
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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

es

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

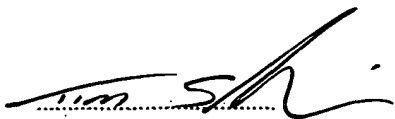
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 0RB

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

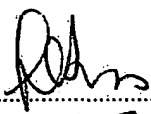
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	25,191	30,975
Current assets			
Debtors	12	730	861
Cash at bank and in hand	13	5,439	20,344
		6,169	21,205
Creditors: Amounts falling due within one year	14	(13,961)	(19,028)
Net current (liabilities)/assets		(7,792)	2,177
Total assets less current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

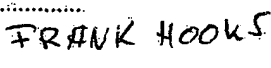
For the financial year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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
Trustee


FRANK HOOKS

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	<u>3,454</u>	<u>3,454</u>
At 30 November 2022	<u>46,203</u>	<u>46,203</u>
Depreciation		
At 1 December 2021	11,771	11,771
Charge for the year	<u>9,241</u>	<u>9,241</u>
At 30 November 2022	<u>21,012</u>	<u>21,012</u>
Net book value		
At 30 November 2022	<u>25,191</u>	<u>25,191</u>
At 30 November 2021	<u>30,978</u>	<u>30,978</u>

12 Debtors

	2022 £	2021 £
Trade debtors	<u>730</u>	<u>861</u>

13 Cash and cash equivalents

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

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 - recieved 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	<u>(779)</u>	<u>7,500</u>	<u>6,721</u>

	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	<u>19,500</u>	<u>2,500</u>	<u>22,000</u>