

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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# **Abbotshall Healthy Lifestyle Centre**

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## **Abbotshall Healthy Lifestyle Centre**

### **Reference and Administrative Details**

<b>Trustee</b>	Catherine Atkins-Bibow Daisy Ayre Christian Bibow Lauren Dixon Julia Evans Frank Hooks Robert Irvine Julia Jones Aaron Rainbird
<b>Charity Registration Number</b>	1186704
<b>Company Registration Number</b>	11689521
<b>Registered Office</b>	Healthy Lifestyle Centre Abbotshall Road London SE6 1SQ
<b>Independent Examiner</b>	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: 20/01/24

**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 £
<b>Income and Endowments from:</b>							
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		108,107	-	108,107	164,085	7,500	171,585
<b>Expenditure on:</b>							
Charitable activities	6	(141,055)	(7,500)	(148,555)	(184,364)	(2,500)	(186,864)
Total expenditure		(141,055)	(7,500)	(148,555)	(184,364)	(2,500)	(186,864)
Net movement in funds		(32,948)	(7,500)	(40,448)	(20,279)	5,000	(15,279)
<b>Reconciliation of funds</b>							
Total funds brought forward		(779)	7,500	6,721	19,500	2,500	22,000
Total funds carried forward	18	(33,727)	-	(33,727)	(779)	7,500	6,721

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

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:

A handwritten signature in black ink, appearing to read 'Rt Irvine', is written over a horizontal dotted line.

Robert Irvine  
Trustee

## **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		
	General	Total	Total
	£	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	<u>-</u>	<u>2,500</u>

#### 5 Income from other trading activities

	Unrestricted		
	General	Total	Total
	£	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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>		
At 1 December 2022	46,202	46,202
At 30 November 2023	46,202	46,202
<b>Depreciation</b>		
At 1 December 2022	21,013	21,013
Charge for the year	9,240	9,240
At 30 November 2023	30,253	30,253
<b>Net book value</b>		
At 30 November 2023	15,949	15,949
At 30 November 2022	25,189	25,189

#### 12 Stock

	2023 £
Stocks	1,090

#### 13 Debtors

	2023 £	2022 £
Trade debtors	858	730

#### 14 Cash and cash equivalents

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

## 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 £
<b>Unrestricted</b>				
<b>General</b>				
General Funds	(779)	108,107	(141,055)	(33,727)
<b>Restricted</b>				
NCIL	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>	<u>-</u>
<b>Total funds</b>	<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 £
<b>Unrestricted</b>				
<b>General</b>				
General Funds	19,500	164,085	(184,364)	(779)
<b>Restricted</b>				
NCLI	-	7,500	-	7,500
Lewisham Tigers	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
	<u>2,500</u>	<u>7,500</u>	<u>(2,500)</u>	<u>7,500</u>
<b>Total funds</b>	<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 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	(10,441)	(10,441)
Total net assets	<u>(33,727)</u>	<u>(33,727)</u>

  

	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>

#### 20 Related party transactions

There were no other related party transactions in the year.