

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2024  
for  
Harry Bennett Foundation



A2Z Accounting Solutions Limited  
26 Grandholm Grove  
Aberdeen  
AB22 8AX

Harry Bennett Foundation

Reference and Administrative Details  
for the Year Ended 30 June 2024

**TRUSTEES**

A Bennett Trustee  
M Leach (resigned 12.10.23)  
C Bennett  
L Smith  
L B Burford  
L W Wilson  
Y B Bennett

**PRINCIPAL ADDRESS**

43 Valencia Road  
Bromsgrove  
B60 2SA

**REGISTERED CHARITY  
NUMBER**

1196669

**INDEPENDENT EXAMINER**

A2Z Accounting Solutions Limited  
26 Grandholm Grove  
Aberdeen  
AB22 8AX

Harry Bennett Foundation

Report of the Trustees  
for the Year Ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 30 August 2024 and signed on its behalf by:



A Bennett - Trustee

Independent Examiner's Report to the Trustees of  
Harry Bennett Foundation

**Independent examiner's report to the trustees of Harry Bennett Foundation**

I report to the charity trustees on my examination of the accounts of Harry Bennett Foundation (the Trust) for the year ended 30 June 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Shabbir*

Shabbir Rahman

The Association of Chartered Certified Accountants

A2Z Accounting Solutions Limited  
26 Grandholm Grove  
Aberdeen  
AB22 8AX

30 August 2024

Harry Bennett Foundation

Statement of Financial Activities  
for the Year Ended 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		7,162	2,906
Other trading activities	2	23,591	38,929
Other income		-	79
<b>Total</b>		<u>30,753</u>	<u>41,914</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grant		18,991	8,732
Other		12,800	14,868
<b>Total</b>		<u>31,791</u>	<u>23,600</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (1,038)	 18,314
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		56,245	37,931
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>55,207</u>	 <u>56,245</u>

The notes form part of these financial statements

Harry Bennett Foundation

Balance Sheet  
30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	5	5,459	5,459
Cash at bank and in hand		50,348	51,086
		<u>55,807</u>	<u>56,545</u>
<b>NET CURRENT ASSETS</b>		<u>55,807</u>	<u>56,545</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,807	56,545
<b>ACCRUALS AND DEFERRED INCOME</b>	6	(600)	(300)
<b>NET ASSETS</b>		<u>55,207</u>	<u>56,245</u>
<b>FUNDS</b>	7		
Unrestricted funds		55,207	56,245
<b>TOTAL FUNDS</b>		<u>55,207</u>	<u>56,245</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2024 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

• Notes to the Financial Statements - continued  
for the Year Ended 30 June 2024

**2. OTHER TRADING ACTIVITIES**

	30.6.24	30.6.23
	£	£
Fundraising events	14,517	25,753
Other	9,074	13,176
	<u>23,591</u>	<u>38,929</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,906
Other trading activities	38,929
Other income	79
<b>Total</b>	<u>41,914</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grant	8,732
Other	14,868
<b>Total</b>	<u>23,600</u>
<b>NET INCOME</b>	18,314
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	37,931
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>56,245</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2024

**5. STOCKS**

	30.6.24	30.6.23
	£	£
Stocks	5,459	5,459

**6. ACCRUALS AND DEFERRED INCOME**

	30.6.24	30.6.23
	£	£
Accruals and deferred income	600	300

**7. MOVEMENT IN FUNDS**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	56,245	(1,038)	55,207
<b>TOTAL FUNDS</b>	<u>56,245</u>	<u>(1,038)</u>	<u>55,207</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,753	(31,791)	(1,038)
<b>TOTAL FUNDS</b>	<u>30,753</u>	<u>(31,791)</u>	<u>(1,038)</u>

**Comparatives for movement in funds**

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	37,931	18,314	56,245
<b>TOTAL FUNDS</b>	<u>37,931</u>	<u>18,314</u>	<u>56,245</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2024

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,914	(23,600)	18,314
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,914</u>	<u>(23,600)</u>	<u>18,314</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	37,931	17,276	55,207
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,931</u>	<u>17,276</u>	<u>55,207</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,667	(55,391)	17,276
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>72,667</u>	<u>(55,391)</u>	<u>17,276</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024.

Harry Bennett Foundation

• Detailed Statement of Financial Activities  
for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7,162	2,906
<b>Other trading activities</b>		
Fundraising events	14,517	25,753
Other	9,074	13,176
	<u>23,591</u>	<u>38,929</u>
<b>Other income</b>		
Interest income	-	79
<b>Total incoming resources</b>	<u>30,753</u>	<u>41,914</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to individuals	18,991	8,732
<b>Other</b>		
Merchandise purchases	10,638	13,476
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	144	120
Insurance	278	278
Print, postage and stationery	-	165
Advertising	-	120
	<u>422</u>	<u>683</u>
<b>Finance</b>		
Bank charges	-	49
<b>Governance costs</b>		
Accountancy and legal fees	1,740	660
<b>Total resources expended</b>	<u>31,791</u>	<u>23,600</u>
<b>Net (expenditure)/income</b>	<u>(1,038)</u>	<u>18,314</u>

This page does not form part of the statutory financial statements

Harry Bennett Foundation

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for the Year Ended 30 June 2024

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