

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Bornomala Aberdeen



A2Z Accounting Solutions Limited
26 Grandholm Grove
Aberdeen
AB22 8AX

Bornomala Aberdeen

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

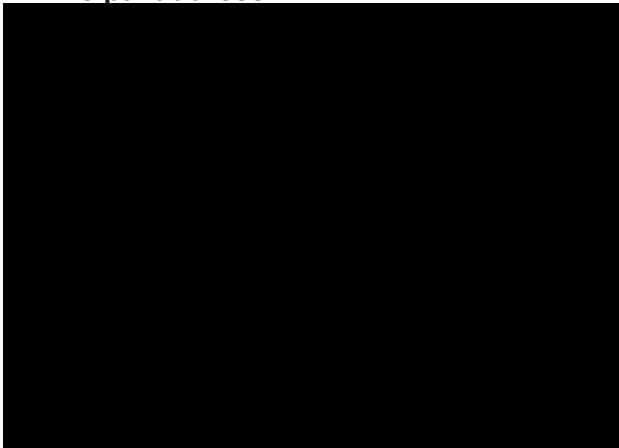
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051067

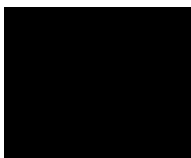
Principal address



Independent Examiner

A2Z Accounting Solutions Limited
26 Grandholm Grove
Aberdeen
AB22 8AX

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:



Trustee

Independent Examiner's Report to the Trustees of
Bornomala Aberdeen

Independent examiner's report to the trustees of Bornomala Aberdeen

I report to the charity trustees on my examination of the accounts of Bornomala Aberdeen (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').

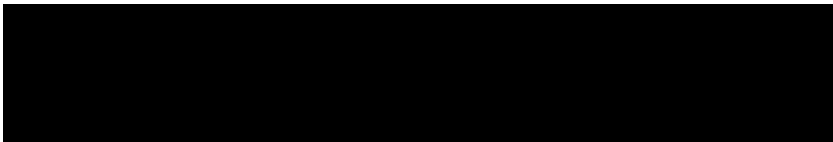
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



A2Z Accounting Solutions Limited
26 Grandholm Grove
Aberdeen
AB22 8AX

Date: 28/03/2025

Bornomala Aberdeen

Statement of Financial Activities
for the Year Ended 30 June 2024

		30.6.24 Unrestricted fund £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	1,457	3,175
EXPENDITURE ON			
Raising funds		-	2,240
Other		1,907	1,839
Total		1,907	4,079
NET INCOME/(EXPENDITURE)		(450)	(904)
RECONCILIATION OF FUNDS			
Total funds brought forward		2,898	3,802
TOTAL FUNDS CARRIED FORWARD		2,448	2,898

Bornomala Aberdeen

Statement of Financial Position
30 June 2024

		30.6.24 Unrestricted fund £	30.6.23 Total funds £
CURRENT ASSETS	Notes		
Cash in hand		2,698	3,598
NET CURRENT ASSETS		<u>2,698</u>	<u>3,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,698	3,598
CREDITORS			
Amounts falling due after more than one year	5	(250)	(700)
NET ASSETS		<u>2,448</u>	<u>2,898</u>
FUNDS	6		
Unrestricted funds		2,448	2,898
TOTAL FUNDS		<u>2,448</u>	<u>2,898</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:

 Trustee

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.

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.

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

2. OTHER TRADING ACTIVITIES

	30.6.24	30.6.23
	£	£
School fees	1,447	2,635
Book sale	10	110
Picnic	-	430
	<u>1,457</u>	<u>3,175</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 £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>3,175</u>
EXPENDITURE ON	
Raising funds	2,240
Other	<u>1,839</u>
Total	<u>4,079</u>
NET INCOME/(EXPENDITURE)	(904)
RECONCILIATION OF FUNDS	
Total funds brought forward	3,802
TOTAL FUNDS CARRIED FORWARD	<u>2,898</u>

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

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.24	30.6.23
	£	£
Other creditors	250	700
	<u>250</u>	<u>700</u>

6. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	2,898	(450)	2,448
	<u>2,898</u>	<u>(450)</u>	<u>2,448</u>
TOTAL FUNDS	<u>2,898</u>	<u>(450)</u>	<u>2,448</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,457	(1,907)	(450)
	<u>1,457</u>	<u>(1,907)</u>	<u>(450)</u>
TOTAL FUNDS	<u>1,457</u>	<u>(1,907)</u>	<u>(450)</u>

Comparatives for movement in funds

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	3,802	(904)	2,898
	<u>3,802</u>	<u>(904)</u>	<u>2,898</u>
TOTAL FUNDS	<u>3,802</u>	<u>(904)</u>	<u>2,898</u>

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,175	(4,079)	(904)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,175</u>	<u>(4,079)</u>	<u>(904)</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 £
Unrestricted funds			
General fund	3,802	(1,354)	2,448
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,802</u>	<u>(1,354)</u>	<u>2,448</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 £
Unrestricted funds			
General fund	4,632	(5,986)	(1,354)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>4,632</u>	<u>(5,986)</u>	<u>(1,354)</u>

7. RELATED PARTY DISCLOSURES

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

Bornomala Aberdeen

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

	30.6.24 £	30.6.23 £
INCOME AND ENDOWMENTS		
Other trading activities		
School fees	1,447	2,635
Book sale	10	110
Picnic	-	430
	<hr/>	<hr/>
	1,457	3,175
Total incoming resources	<hr/>	<hr/>
	1,457	3,175
EXPENDITURE		
Other		
Venue hire	-	900
Picnic	-	400
Printing	-	161
AGM	33	28
	<hr/>	<hr/>
	33	1,489
Support costs		
Management		
Wages	1,624	2,240
Other		
Accountancy	250	350
	<hr/>	<hr/>
Total resources expended	1,907	4,079
Net expenditure	<hr/>	<hr/>
	(450)	(904)

This page does not form part of the statutory financial statements

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for the Year Ended 30 June 2024

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