

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2022
for
Bash Fundraising Events Ltd

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

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for the Year Ended 31 October 2022

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Report of the Trustees
for the Year Ended 31 October 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity is:

The advance of health and saving of lives through the raising of funds and distributing them to charity partners.

To seek to prevent and relieve poverty and advance education.

The relief of those in need by reason of age, ill-health, disability, financial hardship or any other disadvantage.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity did not carry out any activities during the financial period

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC475980 (Scotland)

Registered Charity number

047879

Registered office

Upper Floor, Unit 1

82 Muir Street

Hamilton

Lanarkshire

ML3 6BJ

Trustees

Derek Hugh Mallon Trustee

Paul Harper Trustee (resigned 3.5.22)

Jaye Williamson Hamilton Trustee

Independent Examiner

Accountants Plus

Chartered Certified Accountants

Unit 1 Cadzow Park

82 Muir Street

Hamilton

ML3 6BJ

Bash Fundraising Events Ltd (Registered number: SC475980)

Report of the Trustees
for the Year Ended 31 October 2022

Approved by order of the board of trustees on 9 May 2023 and signed on its behalf by:

Derek Hugh Mallon - Trustee

Independent Examiner's Report to the Trustees of
Bash Fundraising Events Ltd

I report on the accounts for the year ended 31 October 2022 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Struthers B.Acc, C.A.
The Institute of Chartered Accountants of Scotland

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9 May 2023

Bash Fundraising Events Ltd

Statement of Financial Activities
for the Year Ended 31 October 2022

	Notes	31.10.22 Unrestricted fund £	31.10.21 Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>538</u>	<u>390</u>
NET INCOME/(EXPENDITURE)		(538)	(390)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,104	4,494
TOTAL FUNDS CARRIED FORWARD		<u>3,566</u>	<u>4,104</u>

The notes form part of these financial statements

Balance Sheet
31 October 2022

	Notes	31.10.22 Unrestricted fund £	31.10.21 Total funds £
CURRENT ASSETS			
Cash at bank		3,926	4,884
CREDITORS			
Amounts falling due within one year	4	(360)	(780)
NET CURRENT ASSETS		<u>3,566</u>	<u>4,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,566	4,104
NET ASSETS FUNDS		<u>3,566</u>	<u>4,104</u>
Unrestricted funds	5	3,566	4,104
TOTAL FUNDS		<u>3,566</u>	<u>4,104</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 October 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 May 2023 and were signed on its behalf by:

Derek Hugh Mallon - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 corporation 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
EXPENDITURE ON Charitable activities	
Charitable activities	390
NET INCOME/(EXPENDITURE)	(390)
RECONCILIATION OF FUNDS	
Total funds brought forward	4,494
TOTAL FUNDS CARRIED FORWARD	<u>4,104</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22 £	31.10.21 £
Accruals and deferred income	-	480
Accrued expenses	360	300
	<u>360</u>	<u>780</u>

5. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	4,104	(538)	3,566
TOTAL FUNDS	<u>4,104</u>	<u>(538)</u>	<u>3,566</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(538)	(538)
TOTAL FUNDS	<u>-</u>	<u>(538)</u>	<u>(538)</u>

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	4,494	(390)	4,104
TOTAL FUNDS	<u>4,494</u>	<u>(390)</u>	<u>4,104</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(390)	(390)
TOTAL FUNDS	<u>-</u>	<u>(390)</u>	<u>(390)</u>

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

	At 1.11.20 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	4,494	(928)	3,566
TOTAL FUNDS	<u>4,494</u>	<u>(928)</u>	<u>3,566</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

5. MOVEMENT IN FUNDS - continued

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	-	(928)	(928)
TOTAL FUNDS	<u>-</u>	<u>(928)</u>	<u>(928)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.