

Charity no 1105435
Company no 5177666

Abreast
Abbreviated accounts
Year ended 31st July 2013



FARQUHAR PARTNERSHIP LIMITED
Chartered Accountants, Westpoint, 78 Queens Road, Clifton, Bristol BS8 1QU

Abreast
Abbreviated Balance Sheet
Year ended 31st July 2013

Registered no. 5177666

	2012	2011
	£	£
Current assets		
Debtors	-	-
Cash at bank		
Current account	-	-
Business reserve account	26,194	36,861
BUPA reserve account	8	8
	<u>26,202</u>	<u>36,869</u>
Creditors: amounts falling due within one year		
Accruals	(300)	(300)
	<u>25,902</u>	<u>36,569</u>
Net current assets	<u>25,902</u>	<u>36,569</u>
Total assets less current liabilities	<u>25,902</u>	<u>36,569</u>
Funds		
Restricted funds	-	-
Unrestricted funds	25,902	36,569
	<u>25,902</u>	<u>36,569</u>
Total funds	<u>25,902</u>	<u>36,569</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

These financial statements were approved by the Directors on 24th April 2014 and signed on their behalf by



Barbara Calcutt
Director

Abreast
Notes to the Abbreviated accounts
Year ended 31st July 2013

1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice 2005, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with the Charities Act 2011

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

Investment income

This is included in the accounts when receivable

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

EXPENDITURE AND LIABILITIES

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters

Value added tax

Resources expended include attributable VAT which can not be recovered

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

ASSETS

Tangible fixed assets for use by charity

Where assets are purchased for use for a specific project they are written off in the year of purchase