Prior-Period Adjustment Note **(Note 4)**

While compiling this year's account, we identified an error in the opening balance of the Society's PayPal account. This was traced back to an error in the 2022-23 reports where the closing balance had been underreported by £184. This then rolled through into the 2023-24 accounts.

PayPal Account Closing Balances by Financial Year			
FY Ending	**HNHS Accounts**	**PayPal**	**Difference**
31/03/2024	£6,304.00	£6,488	£184.00
31/03/2023	£5,770.00	£5,954	£184.00
31/03/2022	£6,907.00	£6,907	£0.00

The £184 comprised: additional income of £108 from book sales that should have been allocated to project funds; and an overstatement of expenditure on postage and distribution costs by £76, again allocated to the project fund.

The overall result was that both the 2022-23 and 2023-24 annual accounts underreported the amount of cash held in the Society's Project Fund by £184 and the closing funds carried forward into the next FY by the same amount.

We have therefore amended the carry forward figures in line A6 of this year's CC16a form to show the correct numbers. The changes are shown in the table below with amended numbers tinted.

FY 2022-23 as submitted to Charity Commission

Section B Statement of Assets and Liabilities at the end of the period

Account name	**General Fund**	**Project Fund**	**Total**
Lloyds Current Account	9559		9559
Santander Account	22626	21328	43954
Lloyds Deposit Account		900	900
PayPal account		5770	5770
Total	**32185**	**27998**	**60183**

Total cash funds as at 31 March 2023 = £60,367.66

FY 2022-23 as amended as part of FY24-25 Return for submission to Charity Commission post AGM

Section B Statement of Assets and Liabilities at the end of the period

Account name	**General Fund**	**Project Fund**	**Total**
Lloyds Current Account	9559		9559
Santander Account	22626	21328	43954
Lloyds Deposit Account		900	900
PayPal account		5954	5954
Total	32185	27998	60367

FY 2023-24 as submitted to Charity Commission

Section B Statement of Assets and Liabilities at the end of the period

Account name	General Fund	Project Fund	Total
Lloyds Current Account	3385		3385
Santander Account	0	33400	33400
Lloyds Deposit Account	2655	11309	13964
PayPal account	6304		6304
Total	12344	44709	57053

Total cash funds as at 31 March 2024 = £57238.62p

FY 2023-24 as amended as part of FY24-25 Return for submission to Charity Commission post AGM

Section B Statement of Assets and Liabilities at the end of the period

Account name	General Fund	Project Fund	Total
Lloyds Current Account	3386		3386
Santander Account		33400	33400
Lloyds Deposit Account	2655	11309	13964
PayPal account	6489		6489
Total	12530	44709	57239