

**HIGHDOWN SCHOOL ASSOCIATION  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

## Highdown School Association Contents

---

|                                                                                       | <b>Page</b> |
|---------------------------------------------------------------------------------------|-------------|
| Trustees' Report                                                                      | 1—2         |
| Independent Examiner's Report                                                         | 3           |
| Statement of Financial Activities (including Income and Expenditure Account)          | 4           |
| Balance Sheet                                                                         | 5           |
| Notes to the Financial Statements                                                     | 6—7         |
| The following pages do not form part of the statutory accounts:                       |             |
| Detailed Statement of Financial Activities (including Income and Expenditure Account) | 8           |

**Highdown School Association  
Company No.  
Trustees' Report For The Year Ended 31 August 2025**

---

The trustees present their report and the financial statements for the year ended 31 August 2025.

**Objectives and Activities**

**Aims and Objectives**

The Objective of the association shall be to advance the education of the pupils at the school.

**Reference and Administrative Details**

**Trustees**

Ms Alisa Scott  
Ms Katherine Edwards  
Mrs Emma Neal  
Ms Eleanor Morris  
Ms Marie Copley (appointed 22/09/2025)  
Mr Steven Ruffles (appointed 22/09/2025)  
Mr Drew Frew (appointed 22/09/2025)

**Charity Number**

020161

**Registered Office**

Highdown School  
Surley Row  
Caversham, Reading  
Berkshire  
RG4 8LR

**Independent Examiner**

Theresa Bowers Accounting Ltd  
Theresa Bowers Accounting Ltd  
1 Charlotte Close  
Caversham  
Reading  
Berkshire  
RG4 7BY

**Highdown School Association  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

---

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

*E J Neal*

Mrs Emma Neal

Trustee

19/06/2026

17 Jun 2026

**Highdown School Association**  
**Independent Examiner's Report to the Trustees of Highdown School Association**  
**For The Year Ended 31 August 2025**

---

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Theresa Bowers Accounting Ltd

19/06/2026

1 Charlotte Close

Caversham

Reading

Berkshire

RG4 7BY

**Highdown School Association**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 August 2025**

---

|                                    | <b>Notes</b> | <b>2025<br/>Unrestricted<br/>funds<br/>£</b> |
|------------------------------------|--------------|----------------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM:</b> |              |                                              |
| Donations and legacies             | <b>3</b>     | 14,311                                       |
| Charitable activities:             |              |                                              |
| PTA Fundraising Events             |              | 21,256                                       |
|                                    |              | <u>35,567</u>                                |
| <b>EXPENDITURE ON:</b>             |              |                                              |
| Raising funds                      | <b>4</b>     | (173 )                                       |
| Charitable activities:             | <b>4</b>     |                                              |
| PTA Fundraising Events             |              | (15,693 )                                    |
|                                    |              | <u>(15,866 )</u>                             |
| <b>NET INCOME</b>                  |              | 19,701                                       |
|                                    |              | <u>19,701</u>                                |
| <b>NET MOVEMENT IN FUNDS</b>       |              | 19,701                                       |
| <b>RECONCILIATION OF FUNDS:</b>    |              |                                              |
| Total funds brought forward        |              | 12,620                                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>9</b>     | <u><u>32,321</u></u>                         |

The notes on pages 6 to 7 form part of these financial statements.

**Highdown School Association  
Balance Sheet  
As At 31 August 2025**

|                                                       | <b>Notes</b> | <b>2025<br/>Unrestricted<br/>funds<br/>£</b> |
|-------------------------------------------------------|--------------|----------------------------------------------|
| <b>CURRENT ASSETS</b>                                 |              |                                              |
| Cash at bank and in hand                              |              | 32,513                                       |
|                                                       |              | <u>32,513</u>                                |
| <b>Creditors: Amounts Falling Due Within One Year</b> | <b>8</b>     | <u>(192 )</u>                                |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>               |              | <u>32,321</u>                                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |              | <u>32,321</u>                                |
| <b>NET ASSETS</b>                                     |              | <u>32,321</u>                                |
| <b>FUNDS OF THE CHARITY</b>                           |              |                                              |
| Unrestricted Funds                                    |              | <u>32,321</u>                                |
| <b>TOTAL FUNDS</b>                                    | <b>9</b>     | <u>32,321</u>                                |

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

*E J Neal*

Mrs Emma Neal

Trustee

19/06/2026

17 Jun 2026

The notes on pages 6 to 7 form part of these financial statements.

# Highdown School Association

## Notes to the Financial Statements

### For The Year Ended 31 August 2025

#### 1. General Information

Highdown School Association is a company limited by guarantee, incorporated in England & Wales, registered number and registered charity number 020161 . The registered office is Highdown School, Surley Row, Caversham, Reading, Berkshire, RG4 8LR.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

##### 2.2. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### 3. Income from Donations and Legacies

|                     | <b>2025</b>               |
|---------------------|---------------------------|
|                     | <b>Unrestricted funds</b> |
|                     | <b>£</b>                  |
| Donations and gifts | 14,186                    |
| Gift aid            | 125                       |
|                     | <u>14,311</u>             |

#### 4. Analysis of Expenditure

|                        | <b>2025</b>                           |                                    |
|------------------------|---------------------------------------|------------------------------------|
|                        | <b>Activities undertaken directly</b> | <b>Support costs (see note 5 )</b> |
|                        | <b>£</b>                              | <b>£</b>                           |
| Raising funds          | -                                     | 173                                |
| PTA Fundraising Events | 7,446                                 | 8,247                              |
|                        | <u>7,446</u>                          | <u>8,420</u>                       |
|                        | <u>7,446</u>                          | <u>15,866</u>                      |

#### 5. Support Costs

|                        | <b>2025</b>          |                               |
|------------------------|----------------------|-------------------------------|
|                        | <b>Raising funds</b> | <b>PTA Fundraising Events</b> |
|                        | <b>£</b>             | <b>£</b>                      |
| General administration | 173                  | 8,055                         |
| Governance costs       | -                    | 192                           |
|                        | <u>173</u>           | <u>8,247</u>                  |
|                        | <u>173</u>           | <u>8,420</u>                  |

#### 6. Independent Examiner's Remuneration



**Highdown School Association**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

---

**7. Average Number of Employees**

Average number of employees during the year was: NIL

**8. Creditors: Amounts Falling Due Within One Year**

|                              | <b>2025</b>              |
|------------------------------|--------------------------|
|                              | <b>£</b>                 |
| Accruals and deferred income | 192                      |
|                              | <u><u>          </u></u> |

**9. Movement in Funds**

|                           | <b>As at 1<br/>September<br/>2024</b> | <b>Income</b> | <b>Expenditure</b> | <b>As at 31<br/>August 2025</b> |
|---------------------------|---------------------------------------|---------------|--------------------|---------------------------------|
|                           | <b>£</b>                              | <b>£</b>      | <b>£</b>           | <b>£</b>                        |
| <b>Unrestricted funds</b> |                                       |               |                    |                                 |
| General:                  |                                       |               |                    |                                 |
| General unrestricted fund | 12,620                                | 35,567        | (15,866 )          | 32,321                          |
| <b>Total funds</b>        | <u>12,620</u>                         | <u>35,567</u> | <u>(15,866 )</u>   | <u>32,321</u>                   |

**10. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

|                | <b>2025</b>              |
|----------------|--------------------------|
|                | <b>£</b>                 |
| Other Expenses | 4,614                    |
|                | <u><u>          </u></u> |

Number of trustees reimbursed for expenses during the year was 3

**11. Related Party Disclosures**

**Highdown School Association**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 August 2025**

---

|                                    | <b>2025<br/>Total<br/>funds<br/>£</b> |
|------------------------------------|---------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM:</b> |                                       |
| <b>Donations and legacies</b>      |                                       |
| Donations and gifts                | 14,186                                |
| Gift aid                           | 125                                   |
|                                    | <hr/> 14,311                          |
| <b>Charitable Activities:</b>      |                                       |
| <b>PTA Fundraising Events</b>      |                                       |
| Income from charitable activities  | 21,256                                |
|                                    | <hr/> 21,256                          |
|                                    | <hr/> 35,567                          |
| <b>EXPENDITURE ON:</b>             |                                       |
| <b>Raising funds</b>               |                                       |
| Insurance                          | (172)                                 |
| Sundry expenses                    | (1)                                   |
|                                    | <hr/> (173)                           |
| <b>Charitable Activities:</b>      |                                       |
| <b>PTA Fundraising Events</b>      |                                       |
| Purchases                          | (7,446)                               |
| Charitable donations               | (8,055)                               |
| Accountancy fees                   | (192)                                 |
|                                    | <hr/> (15,693)                        |
|                                    | <hr/> (15,866)                        |
| <b>NET INCOME</b>                  | <hr/> 19,701 <hr/>                    |



---

**Issuer** Theresa Bowers Accounting Ltd

**Document generated** Wed, 17th Jun 2026 13:32:05 BST

**Document fingerprint** b4da75bf4796d494505dcfe140747aac

---

**Parties involved with this document**

| Document processed              | Party + Fingerprint                                       |
|---------------------------------|-----------------------------------------------------------|
| Wed, 17th Jun 2026 14:59:06 BST | Mrs Emma Neal - Signer (fe16b596428ed7c115e150e9022f285e) |

**Audit history log**

| Date                            | Action                                                                                                                                                                                                               |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wed, 17th Jun 2026 13:32:05 BST | Envelope generated with fingerprint ab5d1fa842e0c637627ae820fb221519 (35.176.231.177)                                                                                                                                |
| Wed, 17th Jun 2026 13:32:05 BST | Document generated with fingerprint b4da75bf4796d494505dcfe140747aac. (35.176.231.177)                                                                                                                               |
| Wed, 17th Jun 2026 13:32:05 BST | Mrs Emma Neal has been assigned to this envelope. (35.176.231.177)                                                                                                                                                   |
| Wed, 17th Jun 2026 13:32:11 BST | Envelope generated                                                                                                                                                                                                   |
| Wed, 17th Jun 2026 13:32:11 BST | Sent the envelope to Mrs Emma Neal for signing                                                                                                                                                                       |
| Wed, 17th Jun 2026 13:32:11 BST | Document emailed to party email                                                                                                                                                                                      |
| Wed, 17th Jun 2026 14:57:01 BST | Mrs Emma Neal viewed the envelope (81.79.123.109)                                                                                                                                                                    |
| Wed, 17th Jun 2026 14:57:02 BST | Mrs Emma Neal viewed the envelope (81.79.123.109)                                                                                                                                                                    |
| Wed, 17th Jun 2026 14:59:06 BST | Mrs Emma Neal signed the envelope (81.79.123.109)                                                                                                                                                                    |
| Wed, 17th Jun 2026 14:59:07 BST | This envelope has been signed by all parties (81.79.123.109)                                                                                                                                                         |
| Wed, 17th Jun 2026 14:59:07 BST | Signed document confirmation emailed to party email (81.79.123.109)                                                                                                                                                  |
| Wed, 17th Jun 2026 14:59:07 BST | Signed document confirmation emails have been sent to all parties.                                                                                                                                                   |
|                                 | Document URL:<br><a href="https://api.signable.app/shareable/envelope?t=d7b2ffd3-7d30-4981-a2e7-e4fc8d9fcc7e">https://api.signable.app/shareable/envelope?t=d7b2ffd3-7d30-4981-a2e7-e4fc8d9fcc7e</a> (81.79.123.109) |