

**REGISTERED CHARITY NUMBER: 1047961**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2021  
for  
Skipton Girls High School Foundation**

Clive Owen LLP  
Chartered Accountants  
140 Coniscliffe Road  
DARLINGTON  
Co Durham  
DL3 7RT



# **Skipton Girls High School Foundation**

## **Contents of the Financial Statements for the Year Ended 31 August 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 14</b>
<b>Detailed Statement of Financial Activities</b>	<b>15</b>



## **Skipton Girls High School Foundation**

### **Report of the Trustees for the Year Ended 31 August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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 object of the Charity is to assist the Governors of Skipton Girls' High School in advancing the education of pupils at the school.

The Charity aims to improve the standard of education provided by the school by assisting in the provision of facilities and to support activities which are designed to enhance the all-round development of pupils. We provide an educational environment for our highly able learners which enable them to grow and learn as individuals, to take responsibility for their own learning and to be curious about the world around them.

Our objectives are set to reflect our educational aims and the ethos of the School.

It is important to us that we maintain and enhance the academic success of the School. This objective is, however, set in the context of the broader goals we set for the School and its pupils.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

Our key objectives for the year included:

- to enhance and improve the education provision for pupils  
Support the laptop scheme so all students have use of a laptop and all the required software needed in school to support their learning.
- Through our Roper Fund support students in need of additional financial help towards funding the many new and additional costs of application to Universities (eg. travel, accommodation) and in the first year of University life (eg. books, other resources).
- to provide continuing support of our pupils particularly those with hardship needs and supporting them so they can take part in all aspects of school life

##### **Significant activities**

The principal activity of the Charity during the year was to run fundraising appeals to raise monies in support of the objectives of the Charity and to administer extracurricular not for profit activities including the laptop scheme, the Roper fund, school prizegiving and hardship fund.

##### **Public benefit**

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on Public Benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Governors Foundation supports all students in school as needed and has supported 6th form students travel/accommodation costs when looking at university places and for students a contribution towards their costs when starting at university. The laptop scheme enables all students to have use of a laptop with all the required software and supports the ICT infrastructure of the school. This has been extremely beneficial this year with remote learning during Covid and the further development of this with the use of platform like Teams etc.

#### **FINANCIAL REVIEW**

##### **Application of Income**

On the 6th April 2011, it was agreed by the Trustees that another fund, known informally as the School Fund Account would be consolidated with the Charity to provide a clear reporting structure.



## **Skipton Girls High School Foundation**

### **Report of the Trustees for the Year Ended 31 August 2021**

#### **FINANCIAL REVIEW**

##### **Financial Review and Investment Policy**

During the year the Charity continued to administer activities such as the music service and the school shop. These activities are designed to be not for profit schemes but any surplus generated would be applied for the sole objectives of the Charity and for no other purpose.

In total £140,920 (2020 - £134,151) of income was generated in the financial year through donations and the administration of facilities closely linked to the school.

The Charity's total funds decreased by £15,356 (2020 - £6,087) during the accounting year.

The Charity's policy is to place available funds in low risk investments and to ensure funds are easily accessible should they be required for school projects.

##### **Reserves policy**

Net current assets as at 31st August 2021 were £221,734 (2020 - £237,090). Of these funds, £150,097 (2020 - £199,218) is restricted for specific projects as detailed in the notes to the accounts. The remainder forms an unrestricted fund and these funds can be directed to projects in line with the objectives of the Charity, at the discretion of the Trustees.

#### **FUTURE PLANS**

The Charity aims to continue to generate funds from appeals and to continue its policy of improving the general school facilities and to aid pupils who require assistance to develop their maximum potential.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Charity constitution**

The Skipton Girls' High School Foundation is a registered charity (No. 1047961) with the Charity Commission. The Trustees, administrator and professional advisors are listed on pages 2 and 3. The Charity has a corporate trustee, however the individuals responsible for the management of the Charity are the directors of the corporate trustee and are referred to in this document as 'the Trustees'.

The Charity is connected with the Skipton Girls' High School (SGHS), which has been an academy school since the 1st April 2011. The instrument of governance of the school provides for the Trustees to sit on the governing body of the school.

##### **Recruitment and appointment of new trustees**

The Trustees are responsible for the overall management of the Charity. Policies and procedures are in place for the induction and training of new Trustees. However, in recognition of the experience which is evident amongst the current Trustees, there are no plans for the training of Trustees at present. The Trustees are aware that if the need arises, they will of course arrange such training to be carried out.

The governance of the schools activities is vested with the Governing Body who discharge their duties in accordance with government legislation.

##### **Risk management**

The Board of Trustees is responsible for the management of risk faced by the Charity. As the objects are to support Skipton Girls' High School, the significant risks to the Charity arise from the schools day to day operation. The Trustees, through oversight of the Governing Body, ensure that risks are identified, assessed and controls introduced as required.

The Trustees examine the major risks that the Charity faces each financial year to ensure the continued success of the school and hence the Charity.



## **Skipton Girls High School Foundation**

### **Report of the Trustees for the Year Ended 31 August 2021**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1047961

##### **Principal address**

Skipton Girls High School  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1QL

##### **Trustees**

##### **Corporate Trustee**

The Skipton Girls' High School Foundation Trustee Ltd(Company No:  
07543564)

##### **Directors of the Corporate Trustee**

H Cutler  
M P Kelly (Resigned 17 April 2022)  
R Millington (Appointed 17 April 2022)  
D Whitfield (Appointed 8 April 2022)

##### **Executive Headteacher**

M Turner

##### **Administrator**

J Busfield

##### **Independent Examiner**

Clive Owen LLP  
Chartered Accountants  
140 Coniscliffe Road  
DARLINGTON  
Co Durham  
DL3 7RT

##### **Bankers**

Lloyds Bank plc  
49 Hustlergate  
Bradford  
BD1 1NT

Skipton Building Society  
59 High Street  
Skipton  
North Yorkshire  
BD23 1DS

Barclays Bank  
49 High Street  
Skipton  
North Yorkshire  
BD23 1DT

Santander UK  
Bridle Road  
Bootle  
Merseyside  
L30 4UA



**Skipton Girls High School Foundation**

**Report of the Trustees  
for the Year Ended 31 August 2021**

Approved by order of the board of trustees on 27 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'H Cutler', followed by a horizontal line and a period.

H Cutler - Trustee



**Independent Examiner's Report to the Trustees of  
Skipton Girls High School Foundation**

**Independent examiner's report to the trustees of Skipton Girls High School Foundation**

I report to the charity trustees on my examination of the accounts of Skipton Girls High School Foundation (the Trust) for the year ended 31 August 2021.

**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.



Christopher Beaumont BA(Hons) BFP FCA DChA  
Clive Owen LLP  
Chartered Accountants  
140 Coniscliffe Road  
DARLINGTON  
Co Durham  
DL3 7RT

27 May 2022



**Skipton Girls High School Foundation**

**Statement of Financial Activities  
for the Year Ended 31 August 2021**

		Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	35,041	105,879	140,920	134,151
Other trading activities	4	626	-	626	449
Investment income	5	394	-	394	425
Other income		8	-	8	4
<b>Total</b>		<u>36,069</u>	<u>105,879</u>	<u>141,948</u>	<u>135,029</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	-	155,000	155,000	130,434
Charitable activities	7	2,304	-	2,304	10,682
<b>Total</b>		<u>2,304</u>	<u>155,000</u>	<u>157,304</u>	<u>141,116</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>33,765</u>	<u>(49,121)</u>	<u>(15,356)</u>	<u>(6,087)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		37,872	223,522	261,394	243,177
Prior year adjustment	12	-	(24,304)	(24,304)	-
<b>As restated</b>		<u>37,872</u>	<u>199,218</u>	<u>237,090</u>	<u>243,177</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>71,637</u></u>	<u><u>150,097</u></u>	<u><u>221,734</u></u>	<u><u>237,090</u></u>

The notes form part of these financial statements



**Skipton Girls High School Foundation**

**Balance Sheet  
31 August 2021**

	Notes	2021 £	2020 as restated £
<b>CURRENT ASSETS</b>			
Debtors	13	24,318	19,572
Cash at bank and in hand		199,416	219,518
		<u>223,734</u>	<u>239,090</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(2,000)	(2,000)
		<u>221,734</u>	<u>237,090</u>
<b>NET CURRENT ASSETS</b>			
		<u>221,734</u>	<u>237,090</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>221,734</u>	<u>237,090</u>
<b>NET ASSETS</b>		<u>221,734</u>	<u>237,090</u>
<b>FUNDS</b>	16		
Unrestricted funds		71,637	37,872
Restricted funds		150,097	199,218
<b>TOTAL FUNDS</b>		<u>221,734</u>	<u>237,090</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2022 and were signed on its behalf by:



H Cutler - Trustee



# **Skipton Girls High School Foundation**

## **Notes to the Financial Statements for the Year Ended 31 August 2021**

### **1. STATUTORY INFORMATION**

Skipton Girls High School Foundation is an unincorporated charity registered in England and Wales. The charity's registered number and office can be found within the reference and administrative details section on page 2.

### **2. ACCOUNTING POLICIES**

#### **Basis of preparing the 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 Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

#### **Significant judgements and estimates**

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the actual outcome. There are no key assumptions or sources of estimation uncertainty that have a significant risk of causing a material adjustment to the current amounts of assets and liabilities within the next financial year.

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Related party exemption**

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions within the group.



**Skipton Girls High School Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**2. ACCOUNTING POLICIES - continued**

**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.

**Financial instruments**

Basic financial instruments are recognised at amortised cost with changes recognised in profit or loss.

**3. DONATIONS AND LEGACIES**

	2021	2020 as restated
	£	£
Donations and Gifts	116,616	115,043
Gift aid	24,304	19,108
	<u>140,920</u>	<u>134,151</u>

During 2021, £105,879 was attributable to restricted funds, £35,041 was to unrestricted funds. 2020 £86,613 was attributable to restricted, £47,538 was to unrestricted funds.

**4. OTHER TRADING ACTIVITIES**

	2021	2020 as restated
	£	£
Music Income	626	449
	<u>626</u>	<u>449</u>

All income from other trading activities was attributable to unrestricted funds for year ended 31 August 2021 and 2020.

**5. INVESTMENT INCOME**

	2021	2020 as restated
	£	£
Bank interest	394	425
	<u>394</u>	<u>425</u>

All investment income was attributable to unrestricted funds for the year ended 31 August 2021 and 2020.



**Skipton Girls High School Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020 as restated
	£	£
SGHS Netbooks	<u>155,000</u>	<u>130,434</u>

All of the total expenditure on raising funds, £155,000 (2020: £130,434) was attributable to restricted funds.

**7. CHARITABLE ACTIVITIES COSTS**

	2021 Support costs	2020 Support costs
	£	£
Charitable activities (see note 8)	<u>2,304</u>	<u>10,682</u>

In 2021, of expenditure on charitable activities costs, £2,304 (2020: £10,682) was attributable to unrestricted funds.

**8. GRANTS PAYABLE**

In 2021, of expenditure activities costs, £nil (2020: £8,370) was attributable to unrestricted funds.

**9. SUPPORT COSTS**

	Governance costs 2021	Governance costs 2020
	£	£
Accountancy and independent examiners fee	<u>2,304</u>	<u>2,312</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.



**Skipton Girls High School Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds as restated £
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,538	86,613	134,151
Other trading activities	449	-	449
Investment income	425	-	425
Other income	4	-	4
<b>Total</b>	<u>48,416</u>	<u>86,613</u>	<u>135,029</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	130,434	130,434
<b>Charitable activities</b>			
Charitable activities	10,682	-	10,682
<b>Total</b>	<u>10,682</u>	<u>130,434</u>	<u>141,116</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>37,734</u>	<u>(43,821)</u>	<u>(6,087)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	138	243,039	243,177
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>37,872</u></u>	<u><u>199,218</u></u>	<u><u>237,090</u></u>

**12. PRIOR YEAR ADJUSTMENT**

An adjustment has been made to reflect the overstatement of gift aid receivable during 31 August 2020, this has resulted in a reduction of gift aid income and gift aid recoverable.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020 as restated
	£	£
Gift aid recoverable	24,318	19,108
Other debtors	-	464
	<u>24,318</u>	<u>19,572</u>



**Skipton Girls High School Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020 as restated
	£	£
Accruals and deferred income	<u>2,000</u>	<u>2,000</u>

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted funds	Total funds	2020 as restated Total funds
	£	£	£	£
Current assets	73,637	150,097	223,734	239,090
Current liabilities	(2,000)	-	(2,000)	(2,000)
	<u>71,637</u>	<u>150,097</u>	<u>221,734</u>	<u>237,090</u>

**16. MOVEMENT IN FUNDS**

	At 1.9.20 £	Prior year adjustment £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>				
General fund	37,872	-	33,765	71,637
<b>Restricted funds</b>				
JW Emmott Scholarship Fund	1,334	-	-	1,334
Netbooks Fund	222,188	(24,304)	(49,121)	148,763
	<u>223,522</u>	<u>(24,304)</u>	<u>(49,121)</u>	<u>150,097</u>
<b>TOTAL FUNDS</b>	<u>261,394</u>	<u>(24,304)</u>	<u>(15,356)</u>	<u>221,734</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,069	(2,304)	33,765
<b>Restricted funds</b>			
Netbooks Fund	105,879	(155,000)	(49,121)
	<u>141,948</u>	<u>(157,304)</u>	<u>(15,356)</u>
<b>TOTAL FUNDS</b>	<u>141,948</u>	<u>(157,304)</u>	<u>(15,356)</u>



**Skipton Girls High School Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	138	37,734	37,872
<b>Restricted funds</b>			
JW Emmott Scholarship Fund	1,334	-	1,334
Netbooks Fund	241,705	(43,821)	197,884
	<u>243,039</u>	<u>(43,821)</u>	<u>199,218</u>
<b>TOTAL FUNDS</b>	<u>243,177</u>	<u>(6,087)</u>	<u>237,090</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,416	(10,682)	37,734
<b>Restricted funds</b>			
Netbooks Fund	86,613	(130,434)	(43,821)
	<u>135,029</u>	<u>(141,116)</u>	<u>(6,087)</u>
<b>TOTAL FUNDS</b>	<u>135,029</u>	<u>(141,116)</u>	<u>(6,087)</u>

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

	At 1.9.19 £	Prior year adjustment £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>				
General fund	138	-	71,499	71,637
<b>Restricted funds</b>				
JW Emmott Scholarship Fund	1,334	-	-	1,334
Netbooks Fund	241,705	(24,304)	(92,942)	124,459
	<u>243,039</u>	<u>(24,304)</u>	<u>(92,942)</u>	<u>125,793</u>
<b>TOTAL FUNDS</b>	<u>243,177</u>	<u>(24,304)</u>	<u>(21,443)</u>	<u>197,430</u>



**Skipton Girls High School Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**16. 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 £
<b>Unrestricted funds</b>			
General fund	84,485	(12,986)	71,499
<b>Restricted funds</b>			
Netbooks Fund	192,492	(285,434)	(92,942)
<b>TOTAL FUNDS</b>	<u>276,977</u>	<u>(298,420)</u>	<u>(21,443)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021 or 2020.



**Skipton Girls High School Foundation**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021**

	2021 £	2020 as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and Gifts	116,616	115,043
Gift aid	24,304	19,108
	<hr/>	<hr/>
	140,920	134,151
 <b>Other trading activities</b>		
Music Income	626	449
 <b>Investment income</b>		
Bank interest	394	425
 <b>Other income</b>		
Wayleave	8	4
	<hr/>	<hr/>
<b>Total incoming resources</b>	141,948	135,029
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
SGHS Netbooks	155,000	130,434
 <b>Charitable activities</b>		
Payments made to SGHS	-	8,370
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and independent examiners fee	2,304	2,312
	<hr/>	<hr/>
<b>Total resources expended</b>	157,304	141,116
	<hr/>	<hr/>
<b>Net expenditure</b>	(15,356)	(6,087)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements