



## **Annual Report 01/09/22 – 31/08/23**

**Name of Charity:** Friends of Eskdale School (FOES)

**Registration Number:** 1049119

**Address:** St Bega's Church of England Primary School, Longrigg Lane, Eskdale Green, Cumbria, CA19 1TY

### **Trustees**

Chair – Marie Staniforth

Treasurer – Paul Botterill

Secretary – Vacant

Madonna Adams (Governor)

Elizabeth Stellmacher (Head Teacher)

There was no change the trustees during the year.

### **Structure**

FOES has three key roles, Chair, Treasurer and Secretary. The rest of the structure is made up of two additional trustees. Other members of the community are welcome to participate in FOES.

During the year the position of Secretary was vacant and so that role was carried out by the Treasurer. It was considered that four trustees was enough to operate the charity effectively.

Trustees are selected at the Annual General Meeting each year by people nominating themselves and another person seconding them. The AGM then votes on whether a person is selected as a trustee and/or one of the three key roles.

### **Activities and Objectives**

The objectives of FOES for the year were:

- To install a geodesic BioDome at the school.
- To run Eskdale Art 2023 – a community and fundraising event held at the school every year.
- To make donations to the school as required by the school.

The activities of FOES were focussed around these objectives and all were achieved.

The BioDome was officially opened at Eskdale Art 2023, which was a successful art show, raising over £4k (some of which was actually received after the end of the year and hence does not appear in the Financial Review) for the school.

FOES also made several donations to the school as detailed in the financial review.

## Financial Review



### Friends Of Eskdale School (FOES)

Income and Expenditure Account - 01 Sept 2022 to 31 Aug 2023

#### INCOME

	2022/2023	2021/2022	2020/2021
Eskdale Art Takings	£ 10,902.92	£ 13,668.71	£ -
LLWR Ltd Funding	£ -	£ -	£ 2,728.00
Historic Art Show Petty Cash	£ -	£ -	£ 341.50
Amazon Smile Donations	£ -	£ 34.83	£ -
Epic Kidz Donation	£ -	£ 500.00	£ -
GDF Eden in Eskdale Funding	£ 31,848.00	£ -	£ -
	<b>£ 42,750.92</b>	<b>£ 14,203.54</b>	<b>£ 3,069.50</b>

#### EXPENDITURE

Eskdale Art - Payments to Artists	£ 6,062.04	£ 7,803.31	£ -
Eskdale Art - Expenses	£ 1,369.38	£ 1,356.40	£ -
Historic Card Machine Account	£ -	£ 32.28	£ 43.04
Historic Donations to St Bega's School	£ -	£ -	£ 5,457.00
Parentkind	£ 100.00	£ 72.00	£ 69.00
Donation to St Bega's School for Theatre Experiences	£ -	£ 2,013.00	£ -
Donation to St Bega's School for Brathay Residential	£ -	£ 1,001.76	£ -
Donation to St Bega's School for EYFS Flooring	£ -	£ 991.33	£ -
Eskdale Art - Donations to Ukraine	£ -	£ 61.00	£ -
Donation to St Bega's School for Eden in Eskdale	£ 31,848.00	£ -	£ -
Donation to St Bega's School for Coronation Picnic	£ 60.00	£ -	£ -
Painting of the School by Natalie Burns	£ 135.00	£ -	£ -
Eden in Eskdale Expenses	£ 973.40	£ -	£ -
	<b>£ 40,547.82</b>	<b>£ 13,331.08</b>	<b>£ 5,569.04</b>

<b>NET / SURPLUS</b>	<b>£ 2,203.10</b>	<b>£ 872.46</b>	<b>-£ 2,499.54</b>
----------------------	-------------------	-----------------	--------------------

<b>Current Account</b>	<b>Starting Balance</b>	<b>£ 13,291.02</b>	Balance at 31 August 2023
	<b>Current Balance</b>	<b>£ 15,494.12</b>	
<b>Reserve Account</b>	<b>Starting Balance</b>	<b>£ 3,093.55</b>	Balance at 31 August 2023
	<b>Interest</b>	<b>£ 27.94</b>	
	<b>Closing Balance</b>	<b>£ 3,121.49</b>	
<b>Total</b>		<b>£ 18,615.61</b>	

FOES has no debts and no funds are held as a custodian trustee.



## Friends Of Eskdale School (FOES)

### Income and Expenditure Account - 01 Sept 2022 to 31 Aug 2023

#### INCOME

	2022/2023	2021/2022	2020/2021
Eskdale Art Takings	£ 10,902.92	£ 13,668.71	£ -
LLWR Ltd Funding	£ -	£ -	£ 2,728.00
Historic Art Show Petty Cash	£ -	£ -	£ 341.50
Amazon Smile Donations	£ -	£ 34.83	£ -
Epic Kidz Donation	£ -	£ 500.00	£ -
GDF Eden in Eskdale Funding	£ 31,848.00	£ -	£ -
	<b>£ 42,750.92</b>	<b>£ 14,203.54</b>	<b>£ 3,069.50</b>

#### EXPENDITURE

Eskdale Art - Payments to Artists	£ 6,062.04	£ 7,803.31	£ -
Eskdale Art - Expenses	£ 1,369.38	£ 1,356.40	£ -
Historic Card Machine Account	£ -	£ 32.28	£ 43.04
Historic Donations to St Bega's School	£ -	£ -	£ 5,457.00
Parentkind	£ 100.00	£ 72.00	£ 69.00
Donation to St Bega's School for Theatre Experiences	£ -	£ 2,013.00	£ -
Donation to St Bega's School for Brathay Residential	£ -	£ 1,001.76	£ -
Donation to St Bega's School for EYFS Flooring	£ -	£ 991.33	£ -
Eskdale Art - Donations to Ukraine	£ -	£ 61.00	£ -
Donation to St Bega's School for Eden in Eskdale	£ 31,848.00	£ -	£ -
Donation to St Bega's School for Coronation Picnic	£ 60.00	£ -	£ -
Painting of the School by Natalie Burns	£ 135.00	£ -	£ -
Eden in Eskdale Expenses	£ 973.40	£ -	£ -
	<b>£ 40,547.82</b>	<b>£ 13,331.08</b>	<b>£ 5,569.04</b>

<b>NET / SURPLUS</b>	<b>£ 2,203.10</b>	<b>£ 872.46</b>	<b>-£ 2,499.54</b>
----------------------	-------------------	-----------------	--------------------

<b>Current Account</b>	<b>Starting Balance</b>	<b>£ 13,291.02</b>	Balance at 31 August 2023
	<b>Current Balance</b>	<b>£ 15,494.12</b>	
<b>Reserve Account</b>	<b>Starting Balance</b>	<b>£ 3,093.55</b>	Balance at 31 August 2023
	<b>Interest</b>	<b>£ 27.94</b>	
	<b>Closing Balance</b>	<b>£ 3,121.49</b>	
<b>Total</b>		<b>£ 18,615.61</b>	



## ESKDALE ART 2023

### SUMMARY

#### INCOME

Credit Card Takings	£	7,497.92
Cash and Cheques Takings	£	3,299.00
Hanging Fees	£	106.00

**£ 10,902.92**

#### EXPENSES

Payments to Artists	£	6,062.04
BACS Expenses	£	917.24
Cash Expenses	£	-
Credit card fees	£	147.14
Float Withdrawal	£	225.00
Refunds	£	80.00

**£ 7,431.42**

**TOTAL PROFIT £ 3,471.50**

**Analytical Review of Friends of Eskdale School (FOES) – 1049119 Charity Accounts for Financial Year 22/23**

Conducted a review by reconciling all transactions included in the accounts to the extract from the bank.

All steps as defined in 'Independent examination of charity account: directions and guidance for examiners (CC32) have been followed as documented in checklist included in this document.

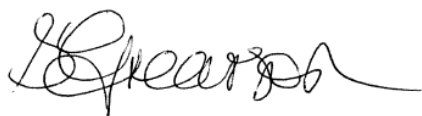
**Areas of Concern**

Credit card takings did not match what was received in the bank.	Relates to credit card fees deducted prior to transfer to bank account	DG confirms takings minus fees reflected in accounts
--	--	--

**Conclusion**

It is concluded that the accounts have been accurately produced and underpinning has been reconciled. No areas of concern.

Dannielle Grearson MAAT



18/06/24



## 2. Checklist

The Directions and documentation	Step done?	Working paper reference
<b>Direction 1: Check whether the charity is eligible to have an independent examination</b>		
Checked the charity audit threshold applying to the accounts to be reviewed	Y	Accounts
Checked an audit is not required for any other reason	Y	Accounts and Annual Report
Confirmed the charity is eligible for independent examination	Y	Accounts and Annual Report
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Y	Accounts and bank account print out
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A	No subsidiaries
If a charitable company checked that the audit exemption statement has been made	N/A	Not a charitable company
If applicable, rechecked the threshold calculation during the examination	N/A	Accounts
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	N/A	
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	Y	Accounts and bank statement
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Y	Accounts
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	N/A	
<b>Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination</b>		
Confirmed that there are no close personal relationships with the trustees that compromise independence	Y	No close personal relationships
Confirmed as having no the day to day involvement in the administration of the charity	Y	No involvement in charity other than examination
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	N/A	No other services provided

Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	Y	Confirmed by examiner
<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	Y	MAAT
If applicable, informed the trustees that you are not eligible to carry out the independent examination	N/A	MAAT
<b>Direction 3: Record your independent examination</b>		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	Y	See below
Evidence of appointment on file	Y	Email
If issued, letter of engagement signed by the trustees on file	N/A	Email appointment
Documentation of steps required by Direction 1 are all done	Y	This document
Documentation that steps required by Direction 2 are all done	Y	This document
Analytical review documented	Y	This document
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	Y	This document
Verification and vouching procedures undertaken and any checks made are on file	Y	This document
Copy of approved accounts on file	Y	Accounts
Copy of trustees' annual report on file	Y	Annual Report
Copies of information relied upon as part of the examination are on file	Y	Accounts, bank statements
If applicable, copies of written assurances given	N/A	
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	Y	This document
Recorded any matters of material significance about which a report must be made direct to the Commission	N/A	None identified
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A	No such matters identified
<b>Direction 4: Plan your independent examination</b>		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	Y	Charity Commission website
Planned specific examination procedures appropriate to the circumstances of the charity	Y	This document
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	Y	None identified



Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	Y	No risks identified, not accrual accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
<b>Direction 5: Check that accounting records are kept to the required standard</b>		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	Y	Accounts, Bank statement
Asked the trustees about how they ensure the accounting records are complete	Y	Accounts, Bank statement
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	N/A	No corrections necessary
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	Y	No need to change, very simple accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>Direction 6: Check that the accounts are consistent with the accounting records</b>		
Compared the accounts with the underlying accounting records	Y	Account, Bank statement
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	Y	Complete check of accounts to bank statement
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	N/A	No such funds
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	N/A	Records complete
<b>Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts</b>		
Checked that the disclosures required by the SORP have been made and are complete	N/A	Not accruals accounts
Considered whether there are any implications for the examiner's report and reporting to the Commission	N/A	Not accruals accounts
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	N/A	Not accruals accounts
<b>Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts</b>		

Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	N/A	No estimates or judgments used in accounts
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	N/A	No estimates or judgments
<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	N/A	Not accruals accounts
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	N/A	Not accruals accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts</b>		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	Y	No outstanding invoices
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	Y	Significant reserves held in bank accounts as evidenced by bank statement
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A	Not accruals accounts
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A	Not accruals accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>Direction 10: Check the form and content of the accounts</b>		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Y	Independent examination of charity accounts: Directions and guidance for examiners (CC32) & Accounts
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard		

If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	Not accruals accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence</b>		
Carried out an analytical review	Y	This document
<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Y	This document
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	Y	This document
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>Direction 12: Compare the trustees' annual report with the accounts</b>		
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	Y	Accounts, Annual Report
Compared the trustees' annual report with the accounts for any material inconsistency	Y	Accounts, Annual Report
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	None identified
<b>Direction 13: Write and sign the independent examination report</b>		
Reviewed the conclusions from the independent examination	Y	This document
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	Y	This document
Checked that the examiner's report covers all of the matters required	Y	This document
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	N/A	Did not rely on the work of others
Signed and dated the examiner's report	Y	This document
Reported matters of material significance direct to the Commission	N/A	None identified
Exercised discretion and reported relevant matters direct to the Commission	N/A	None identified