

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Friends of Whiteheath Infant School
Association**

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

**Friends of Whiteheath Infant School
Association**

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for the year ended 31 August 2023**

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**Friends of Whiteheath Infant School
Association**

**Report of the Trustees
for the year ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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

Whiteheath Infant School Association exists to organise and put on events and activities with a view to bringing the Whiteheath Infant School pupil and parent community together and raise funds in the process which can be used within the school to enhance the facilities and equipment available to the pupils.

Public benefit

The activities of the charity provide both events which bring the community together and improve the school environment and facilities above and beyond what can be afforded on Government funding. Recent examples include new chairs and desks, computer equipment, and interactive whiteboards amongst others.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period, the group organised many events - school discos, the annual May Fayre, The annual Christmas Fayre, a Take That Tribute Evening for parents, a used clothing recycling collection and a Christmas fund raising project (cards, mugs etc) as well as other more minor events.

FINANCIAL REVIEW

Financial position

During the period, the charity raised an income of £28,322 with an expenditure of £31,140.49 with some of that coming from reserves from previous years. Some of this expenditure was the cost of putting on events, but a significant part of it was donations into the school, including a £17,000 donation towards new playground equipment.

FUTURE PLANS

The charity plans to continue its work, with new members bringing in new ideas for events. It aims to continue raising funds which will be made available to the school for investment as the school wishes and as agreed with the committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is run entirely by parent volunteers. The treasurer is the longest serving member having been involved in the charity for over 10 years, and as treasurer for over 9. The Chair role is currently shared with both Chairs having several years commitment to the charity. The secretary role is filled, with other members supporting with events and activities. Additional parents volunteer to help out

The Headteacher takes an active role in the work of the charity, attends meetings and liaises between the charity and the school.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1062296

Principal address

Whiteheath Infant School
Ladygate Lane
Ruislip
HA4 7RF

**Friends of Whiteheath Infant School
Association**

**Report of the Trustees
for the year ended 31 August 2023**

Trustees

M Martin Co-Chair
A Balaam Treasurer
K Muttitt Co-Chair
E Stark Secretary
J Hall Headteacher
J Moroney Committee Member
H Ross Committee Member
G Lewis Committee Member
C Drinkwater Committee Member
N Moroney Committee Member
J Palmer Committee Member

Independent Examiner

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Approved by order of the board of trustees on 13-5-24 and signed on its behalf by:



A Balaam - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Whiteheath Infant School
Association**

Independent examiner's report to the trustees of Friends of Whiteheath Infant School Association

I report to the charity trustees on my examination of the accounts of Friends of Whiteheath Infant School Association (the Trust) for the year ended 31 August 2023.

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.



Roshni Prajapati FCCA

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date: 13/5/2024

**Friends of Whiteheath Infant School
Association**

**Statement of Financial Activities
for the year ended 31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,322	24,548
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		31,140	9,996
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(2,818)	14,552
RECONCILIATION OF FUNDS			
Total funds brought forward		17,542	2,990
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		14,724	17,542
		<hr/>	<hr/>

The notes form part of these financial statements

**Friends of Whiteheath Infant School
Association**

**Balance Sheet
31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		18,324	19,342
CREDITORS			
Amounts falling due within one year	4	(3,600)	(1,800)
NET CURRENT ASSETS		<u>14,724</u>	<u>17,542</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		14,724	17,542
NET ASSETS		<u>14,724</u>	<u>17,542</u>
FUNDS	5		
Unrestricted funds		14,724	17,542
TOTAL FUNDS		<u>14,724</u>	<u>17,542</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13-5-24 and were signed on its behalf by:


A Balaam - Trustee

The notes form part of these financial statements

**Friends of Whiteheath Infant School
Association**

**Notes to the Financial Statements
for the year ended 31 August 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 have been prepared under the historical cost convention.

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Friends of Whiteheath Infant School
Association**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
			Unrestricted fund £
INCOME AND ENDOWMENTS FROM			
Donations and legacies			24,548
			<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable Activities			9,996
			<hr/>
NET INCOME			14,552
RECONCILIATION OF FUNDS			
Total funds brought forward			2,990
			<hr/>
TOTAL FUNDS CARRIED FORWARD			17,542
			<hr/>
4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2023	2022	
	£	£	
Other creditors	3,600	1,800	
	<hr/>	<hr/>	
5. MOVEMENT IN FUNDS			
	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	17,542	(2,818)	14,724
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	17,542	(2,818)	14,724
	<hr/>	<hr/>	<hr/>
Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,322	(31,140)	(2,818)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	28,322	(31,140)	(2,818)
	<hr/>	<hr/>	<hr/>

**Friends of Whiteheath Infant School
Association**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	2,990	14,552	17,542
TOTAL FUNDS	<u>2,990</u>	<u>14,552</u>	<u>17,542</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,548	(9,996)	14,552
TOTAL FUNDS	<u>24,548</u>	<u>(9,996)</u>	<u>14,552</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	2,990	11,734	14,724
TOTAL FUNDS	<u>2,990</u>	<u>11,734</u>	<u>14,724</u>

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 £
Unrestricted funds			
General fund	52,870	(41,136)	11,734
TOTAL FUNDS	<u>52,870</u>	<u>(41,136)</u>	<u>11,734</u>

**Friends of Whiteheath Infant School
Association**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

**Friends of Whiteheath Infant School
Association**

**Detailed Statement of Financial Activities
for the year ended 31 August 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,322	24,548
Total incoming resources	28,322	24,548
EXPENDITURE		
Charitable activities		
Sundries	12,078	9,675
Grants to institutions	17,000	106
	29,078	9,781
Support costs		
Finance		
Bank charges	122	99
Governance costs		
Accountancy and legal fees	1,800	-
Subscriptions	140	116
	1,940	116
Total resources expended	31,140	9,996
Net (expenditure)/income	(2,818)	14,552

This page does not form part of the statutory financial statements