

Friends of Whiteheath Infant School Association

Charity No. 1062296

Trustees' Report and Unaudited Accounts

31 August 2024

Friends of Whiteheath Infant School Association
Contents

| | Pages |
|--|--------|
| Trustees' Annual Report | 2 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Accounts | 7 to 9 |
| Detailed Statement of Financial Activities | 10 to |

Friends of Whiteheath Infant School Association

Trustees Annual Report

The trustees represent their report with the financial statements of the charity for the year ended 31 August 2024. Trustees have adopted the provision 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 10 January 2019)

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1062296

Principal Office

Whiteheath Infant School
Ladygate Lane
Ruislip
Harrow
HA4 7RF

Trustees

The following Trustees served during the year:

A. Balaam
J. Hall
M. Martin
K. Mellor
P. Mellor
J. Moroney
N. Moroney
K. Muttitt
H. Ross
E. Stark

Accountants

Praddy Financial Consultancy Ltd
07 Jardine House
Harrovian Business Village
Harrow
HA1 3EX

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, replacement windows and curtains in the hall, playground equipment, resources for Forest School amongst others.

ACHIEVEMENTS AND PERFORMANCE

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

During the period, the charity generated total income of £33,247.06 and incurred expenditure amounting to £21,919. A portion of this expenditure relates to accruals for the current year. Some of this expenditure was the cost of putting on events, but a significant part of it was donations into the school.

PLANS FOR FUTURE PERIODS

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

The charity is run entirely by parent volunteers. The Co-Treasurer, Andrew Balaam, is the longest serving member having been involved in the charity for over 10 years, and as treasurer for over 9. Andrew will be conducting a full handover with fellow Co-Treasurer, Nicholas Moroney, as Andrew will be leaving the role at the end of the financial year. 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.

Approved by order of the board of trustees on 23 May 2025 and
signed on its behalf by

N. Moroney
Trustee
23 May 2025

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 financial statements of Friends of Whiteheath Infant School Association for the year ended 31 August 2024.

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 carrying out my examination I have followed all the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

- accounting records were not kept in accordance with section 130 of the Act ; or
- the financial statements do not accord with those records; or
- the accounts do not comply with the accounting 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 financial statements to be reached.



Pradeepan Velayuthan FCMA , CGMA, ATT, ACIPP

Praddy Financial Consultancy Ltd

07 Jardine House

Harrovian Business Village

Harrow

HA1 3EX

23 May 2025

Friends of Whiteheath Infant School Association
Statement of Financial Activities
for the year ended 31 August 2024

| | | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|-------|---------------------------------|--------------------------|--------------------------|
| | Notes | | | |
| Income and endowments from: | | | | |
| Donations and legacies | 2 | 33,248 | 33,248 | 28,322 |
| Total | | 33,248 | 33,248 | 28,322 |
| Expenditure on: | | | | |
| Charitable activities | 3 | 20,782 | 20,782 | 29,078 |
| Other | 4 | 1,137 | 1,137 | 2,062 |
| Total | | 21,919 | 21,919 | 31,140 |
| | | - | - | - |
| Net income/(expenditure) | | 11,329 | 11,329 | (2,818) |
| Transfers between funds | | - | - | - |
| Net income/(expenditure) before other gains/(losses) | | 11,329 | 11,329 | (2,818) |
| Other gains and losses | | | | |
| Net movement in funds | | 11,329 | 11,329 | (2,818) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 14,724 | 14,724 | 17,542 |
| Total funds carried forward | | 26,053 | 26,053 | 14,724 |

Friends of Whiteheath Infant School Association

Balance Sheet

at 31 August 2024

| Company No. | Notes | 2024 £ | 2023 £ |
|--|-------|----------------------|----------------------|
| Current assets | | | |
| Cash at bank and in hand | | 26,953 | 18,324 |
| | | <u>26,953</u> | <u>18,324</u> |
| Creditors: Amount falling due within one year | 7 | (900) | (3,600) |
| | | <u>26,053</u> | <u>14,724</u> |
| Net current assets | | 26,053 | 14,724 |
| Total assets less current liabilities | | <u>26,053</u> | <u>14,724</u> |
| Net assets excluding pension asset or liability | | <u>26,053</u> | <u>14,724</u> |
| Total net assets | | <u><u>26,053</u></u> | <u><u>14,724</u></u> |
| The funds of the charity | | | |
| Restricted funds | 8 | | |
| Unrestricted funds | 8 | | |
| General funds | | 26,053 | 14,724 |
| | | <u>26,053</u> | <u>14,724</u> |
| Reserves | 8 | | |
| Total funds | | <u><u>26,053</u></u> | <u><u>14,724</u></u> |

Approved by the board on 23 May 2025

And signed on its behalf by:

N. Moroney
Trustee
23 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

| | Unrestricted | Total 2024 | Total 2023 |
|------------------------|---------------|---------------|---------------|
| | £ | £ | £ |
| Donations and Legacies | 33,248 | 33,248 | 28,322 |
| | <u>33,248</u> | <u>33,248</u> | <u>28,322</u> |

3 Expenditure on charitable activities

| | Unrestricted | Total 2024 | Total 2023 |
|---|---------------|---------------|---------------|
| | £ | £ | £ |
| <i>Expenditure on charitable activities</i> | | | |
| Charitable Activities | 12,612 | 12,612 | 12,078 |
| Grants made | 8,170 | 8,170 | 17,000 |
| | <u>20,782</u> | <u>20,782</u> | <u>29,078</u> |

4 Other expenditure

| | Unrestricted | Total 2024 | Total 2023 |
|------------------------------|--------------|---------------|---------------|
| | £ | £ | £ |
| General administrative costs | 237 | 237 | 262 |
| Legal and professional costs | 900 | 900 | 1,800 |
| | <u>1,137</u> | <u>1,137</u> | <u>2,062</u> |

5 Trustee remuneration and expenses

| | 2024 Number | 2023 Number |
|---------------------------------------|--|----------------|
| The nature of the reimbursed expenses | There were no trustee's remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023 | |

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Creditors:

amounts falling due within one year

| | 2024 £ | 2023 £ |
|----------|------------|--------------|
| Accruals | 900 | 3,600 |
| | <u>900</u> | <u>3,600</u> |

Notes to the Accounts

8 Movement in funds

| | At 1 September 2023 | Incoming resources (including other gains/losses) £ | Resources expended £ | At 31 August 2024 £ |
|---------------------|---------------------------|--|----------------------------|------------------------------|
| Restricted funds: | | | | |
| Unrestricted funds: | | | | |
| General funds | 14,724 | 33,248 | (21,919) | 26,053 |
| Total funds | <u>14,724</u> | <u>33,248</u> | <u>(21,919)</u> | <u>26,053</u> |

9 Analysis of net assets between funds

| | Unrestricted funds £ | Total £ |
|--------------------|----------------------------|---------------|
| Net current assets | 26,053 | 26,053 |
| | <u>26,053</u> | <u>26,053</u> |

10 Reconciliation of net debt

| | At 1 September 2023 £ | Cash flows £ | At 31 August 2024 £ |
|---------------------------|--------------------------------|-----------------|------------------------------|
| Cash and cash equivalents | 18,324 | 8,629 | 26,953 |
| | <u>18,324</u> | <u>8,629</u> | <u>26,953</u> |
| Net debt | <u>18,324</u> | <u>8,629</u> | <u>26,953</u> |

11 Related party disclosures

There were no related party transactions for the year ending 31 August 2024

Friends of Whiteheath Infant School Association
Detailed Statement of Financial Activities
for the year ended 31 August 2024

| | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|------------------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | |
| Donations and legacies | | | |
| Donations and Legacies | 33,248 | 33,248 | 28,322 |
| | <u>33,248</u> | <u>33,248</u> | <u>28,322</u> |
| Total income and endowments | 33,248 | 33,248 | 28,322 |
| Expenditure on: | | | |
| Charitable activities | | | |
| Charitable Activities | 12,612 | 12,612 | 12,078 |
| Grants made | 8,170 | 8,170 | 17,000 |
| | <u>20,782</u> | <u>20,782</u> | <u>29,078</u> |
| Total of expenditure on charitable activities | 20,782 | 20,782 | 29,078 |
| General administrative costs, including depreciation and amortisation | | | |
| Bank charges | 84 | 84 | 122 |
| Subscriptions | 153 | 153 | 140 |
| | <u>237</u> | <u>237</u> | <u>262</u> |
| Legal and professional costs | | | |
| Accountancy and bookkeeping | 900 | 900 | 1,800 |
| | <u>900</u> | <u>900</u> | <u>1,800</u> |
| Total of expenditure of other costs | 1,137 | 1,137 | 2,062 |
| Total expenditure | 21,919 | 21,919 | 31,140 |
| Net gains on investments | - | - | - |
| | <u>11,329</u> | <u>11,329</u> | <u>(2,818)</u> |
| Net income/(expenditure) | | | |
| Net income/(expenditure) before other gains/(losses) | 11,329 | 11,329 | (2,818) |
| Other Gains | - | - | - |
| | <u>11,329</u> | <u>11,329</u> | <u>(2,818)</u> |
| Net movement in funds | 11,329 | 11,329 | (2,818) |
| Reconciliation of funds: | | | |
| Total funds brought forward | 14,724 | 14,724 | 17,542 |
| Total funds carried forward | 26,053 | 26,053 | 14,724 |