

**Boroughbridge High School Fund
Examiners Report
Year Ended 31 March 2025**

Registered charity number
1069211 BHS

Accounts and examiner's report prepared by:
Justin Waters – Director of Business Services – Treasurer
Independent examiners report prepared Peter Walker (Accountant)

Trustees
Malcolm Dawson
Ian Yapp
Andrew Howard
Brian Horner
Kathryn Stephenson

Responsibility of the Trustees

The Trustees are responsible for preparing the Trustee's Annual Report and financial statements in accordance with applicable laws and regulations. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the charity Statement of Recommended Practice (SORP).
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy (at any time) the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee consideration

The charity's Trustees consider that an audit is not required for this year (under section 130, 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The threshold is £1M income or gross assets over £3.26M and income over £250K.

Activities - how the charity spends its money

BHS
School Trips and Fundraising Events across all curriculum areas.

Charitable objects

BHS
To advance the education of the pupils of the school area of benefit. The area the charity can operate in, as set out in its governing document.

Other regulators

No known regulators.

Fundraising

This charity raises funds from the public but does not work with professional fundraisers or commercial participators.

Policies

No policies were declared.

Land and property

This charity does not own or lease land or property.

Financial summary

Balances BHS

The BHS balances are presented below. ✓

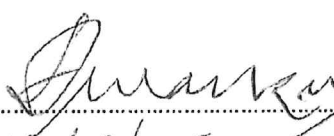
	<u>2023-24 c/f</u>	<u>2024-25 c/f</u>	<u>Difference</u>
Holding Accounts Balance	21,459.72	19,925.21	-1534.51
School Fund Account Balance	13,761.51	16,169.99	2408.48
	<u>35221.23</u>	<u>36095.20</u>	<u>873.97</u>

<u>Account Balances as at 31.03.25</u>			<u>Income</u>	<u>Exp</u>	<u>Total</u>
I06	E06	Grants (Ringfenced)	0.00	0.00	0.00
I08	E08	Student Facilities	-979.46	1425.40	445.94
I09		Catering (N/A)	0.00	0.00	0.00
I1	E1	Trips (Committed)	-64261.84	47809.92	-16451.92
I13	E13	School Fund Donations	0.00	0.00	0.00
I16	E16	Community focused school funding and/or grants (Ringfenced)	-994.38	590.00	-404.38
I2	E2	Student Events	-4858.45	4716.90	-141.55
I3	E3	Charitable Events	-1613.10	1613.10	0.00
I4	E4	School Events/Fundraising	0.00	0.00	0.00
I5	E5	Other Income & Expenditure	-4189.54	2581.58	-1607.96
I6	E6	Year Accounts	0.00	0.00	0.00
I7	E7	Department Fundraising	-4223.20	2457.86	-1765.34
I9	E9	School Fund Balance (Uncommitted)	-35454.80	19284.81	-16169.99
			<u>-116574.77</u>	<u>80479.57</u>	<u>-36095.20</u>
			CFR Total	<u>-36095.20</u>	

Auditor's Statement

Auditor's Statement

I have examined the books and records of the School Fund accounts. In my opinion, the accounts for the period ended 31 March 2025 as shown above have been properly prepared on the basis of the information and explanations supplied to me.

Signed  (Auditor)

Date 30/5/25

Respective responsibilities of Trustees and treasurer

You should consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply and are satisfied with the independent examination of the accounts. It is my responsibility to state, based on procedures specified in the General Directions given by the Charity Commissioners under section 43(7) b of the Act, whether particular matters have come to my attention.

Basis of examiner's report by the treasurer

The examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts. No material analysis of beneficiaries was taken into consideration.

Independent examiner's statement by the Treasurer

I found no elements which give me reasonable cause to believe that a material failure occurred within the agreed accounting procedure and delegated authorisation. I believe the accounting records and financial safeguards to be appropriate and in accordance with Section 41 of the Act.

Recommendations

In connection with my examination, two matters came to my attention.

- 1) The Trustees should consider aligning the charitable objects and statements of activities.

Trustee Consideration

At the upcoming Executive Finance Committee meeting, Trustees will be requested to provide feedback and comment on the report before approving the accounts.

ON BEHALF OF THE TRUSTEES

Name: B. HORNER

Signature: B. Horner Date: 18/9/25

Name: P. DUNNILL

Signature: P. M. Dunnill Date: 18/9/25

Justin Waters

Director of Business Services

28/08/2025

BOROUGHBRIDGE HIGH SCHOOL

SCHOOL FUND 2024-25

BALANCE SHEET AS AT 31 MARCH 2025

	£	£
School Fund as at 31 March 2024		35,221.23
Minus: Excess of Payments over Receipts on Holding Accounts	-1,534.51	
Plus: Excess of Receipts over Payments on School Fund Accounts	2,408.48	

School Fund as at 31 March 2025

36,095.20

Represented by: (Assets & Liabilities)

Current Account at 31 March 2025		36,117.51 ✓
Plus: Petty Cash	Plus	0.00
Minus: Unreconciled Expenditure	Minus	49.42 ✓
Plus: Unreconciled Income	Plus	1,260.66 ✓
Minus: Creditors balance	Minus	1,233.55 ✓

36,095.20

Prepared By EBurce (Finance Manager)

Date 7/4/25

Signed [Signature] (Treasurer and Trustee)

Date 20/5/25

Auditor's Statement

I have examined the books and records of the School Fund accounts. In my opinion, the accounts for the period ended 31 March 2025 as shown above have been properly prepared on the basis of the information and explanations supplied to me.

Signed [Signature] (Auditor)

Date 30/8/25

BOROUGHBRIDGE HIGH SCHOOL

SCHOOL FUND 2024-25

YEAR ENDED 31 MARCH 2025

HOLDING ACCOUNTS

	£	£
Brought Forward	21459.72	
Plus: Excess of Receipts over Payments		
Minus: Excess of Payments over Receipts	1534.51	
Carry Forward		19,925.21
	<hr/>	<hr/>
	19925.21	19,925.21
	<hr/>	<hr/>

SCHOOL FUND

Brought Forward	13761.51	
Plus: Excess of Receipts over Payments	2408.48	
Minus: Excess of Payments over Receipts	0.00	
Carry Forward		16,169.99
	<hr/>	<hr/>
	16169.99	16,169.99
	<hr/>	<hr/>

TOTALS

Brought Forward	35221.23	
Plus: Excess of Receipts over Payments	2408.48	
Minus: Excess of Payments over Receipts	1534.51	
Carry Forward		36,095.20
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School Fund Account Balance	13,761.51	16,169.99	2408.48
	<hr/>	<hr/>	<hr/>
	35221.23	36095.20	873.97

Account Balances as at 31.03.25

			<u>Income</u>	<u>Exp</u>	<u>Total</u>
I06	E06	Grants (Ringfenced)	0.00	0.00	0.00
I08	E08	Student Facilities	-979.46	1425.40	445.94
I09		Catering (N/A)	0.00	0.00	0.00
I1	E1	Trips (Committed)	-64261.84	47809.92	-16451.92
I13	E13	School Fund Donations	0.00	0.00	0.00
I16	E16	Community focused school funding and/or grants (Ringfenced)	-994.38	590.00	-404.38
I2	E2	Student Events	-4858.45	4716.90	-141.55
I3	E3	Charitable Events	-1613.10	1613.10	0.00
I4	E4	School Events/Fundraising	0.00	0.00	0.00
I5	E5	Other Income & Expenditure	-4189.54	2581.58	-1607.96
I6	E6	Year Accounts	0.00	0.00	0.00
I7	E7	Department Fundraising	-4223.20	2457.86	-1765.34
I9	E9	School Fund Balance (Uncommitted)	-35454.80	19284.81	-16169.99
			<hr/>	<hr/>	<hr/>
			-116574.77	80479.57	-36095.20

CFR Total -36095.20

Boroughbridge School Fund

CFR Balances Report

		Actual
Opening Balances		
OB01	Opening Pupil Focused Revenue Balance	£0.00
Opening Balances Total		£0.00
Income		
I08	Student Facilities Income	-£979.46
I1	Trip Income (Committed)	-£64,261.84
I16	Community focused school funding and/or grants Income	-£994.38
I2	Student Events Income	-£4,858.45
I3	Charitable Events Income	-£1,613.10
I4	School Events/Fundraising Income	£0.00
I5	Other Income	-£4,189.54
I7	Department Fundraising Income	-£4,223.20
I9	School Fund Income	-£35,454.80
Income Total		-£116,574.77
Expenditure		
E08	Student Facilities Expenditure	£1,425.40
E1	Trip Expenditure (Committed)	£47,809.92
E16	Community focused school funding and/or grants Expenditure	£590.00
E2	Student Events Expenditure	£4,716.90
E22	** DNU ** Administrative supplies	£0.00
E29	Loan interest	£0.00
E3	Charitable Events Expenditure	£1,613.10
E4	School Events/Fundraising Expenditure	£0.00
E5	Other Expenditure	£2,581.58
E7	Department Fundraising Expenditure	£2,457.86
E9	School Fund Expenditure	£19,284.81
Expenditure Total		£80,479.57

Difference -36095.20

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27/5/23

BOROUGHBRIDGE HIGH SCHOOL

SCHOOL FUND 2024-25

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Date 7/4/25

Signed [Signature] (Treasurer and Trustee)

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[Signature]
27/5/23