

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023
FOR
THE NORTH HALIFAX GRAMMAR SCHOOL PARENTS
ASSOCIATION**

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

**THE NORTH HALIFAX GRAMMAR SCHOOL PARENTS
ASSOCIATION**

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FOR THE YEAR ENDED 31ST AUGUST 2023**

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**THE NORTH HALIFAX GRAMMAR SCHOOL PARENTS
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number

1097637

Principal address

C/o North Halifax Grammar School
Moor Bottom Road
Illingworth
Halifax
West Yorkshire
HX2 9SU

Trustees

S Duffy
S Smith
S Hatton Trustee

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

.....
S Hatton - Trustee

**THE NORTH HALIFAX GRAMMAR SCHOOL PARENTS
ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		21,161	9,223
Charitable activities			
General		5,880	4,785
Total		<u>27,041</u>	<u>14,008</u>
EXPENDITURE ON			
Charitable activities			
General		38,268	6,133
NET INCOME/(EXPENDITURE)		(11,227)	7,875
RECONCILIATION OF FUNDS			
Total funds brought forward		23,561	15,686
TOTAL FUNDS CARRIED FORWARD		<u><u>12,334</u></u>	<u><u>23,561</u></u>

The notes form part of these financial statements

**THE NORTH HALIFAX GRAMMAR SCHOOL PARENTS
ASSOCIATION**

**BALANCE SHEET
31ST AUGUST 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		13,054	24,101
CREDITORS			
Amounts falling due within one year	4	(720)	(540)
NET CURRENT ASSETS		<u>12,334</u>	<u>23,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,334	23,561
NET ASSETS		<u>12,334</u>	<u>23,561</u>
FUNDS	5		
Unrestricted funds		<u>12,334</u>	<u>23,561</u>
TOTAL FUNDS		<u>12,334</u>	<u>23,561</u>

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

.....
S Hatton - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST 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 31st August 2023 nor for the year ended 31st August 2022.

Trustees' expenses

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,223
Charitable activities	
General	4,785
Total	<u>14,008</u>
EXPENDITURE ON	
Charitable activities	
General	6,133
NET INCOME	7,875
RECONCILIATION OF FUNDS	
Total funds brought forward	15,686
TOTAL FUNDS CARRIED FORWARD	<u>23,561</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>720</u>	<u>540</u>

5. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	23,561	(12,251)	11,310
Prize Draw Account	-	350	350
Outside Space Campaign	-	674	674
	<u>23,561</u>	<u>(11,227)</u>	<u>12,334</u>
TOTAL FUNDS	<u>23,561</u>	<u>(11,227)</u>	<u>12,334</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,210	(36,461)	(12,251)
Prize Draw Account	1,850	(1,500)	350
Outside Space Campaign	981	(307)	674
	<u>27,041</u>	<u>(38,268)</u>	<u>(11,227)</u>
TOTAL FUNDS	<u>27,041</u>	<u>(38,268)</u>	<u>(11,227)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	15,686	7,875	23,561
	<u>15,686</u>	<u>7,875</u>	<u>23,561</u>
TOTAL FUNDS	<u>15,686</u>	<u>7,875</u>	<u>23,561</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,008	(6,133)	7,875
	<u>14,008</u>	<u>(6,133)</u>	<u>7,875</u>
TOTAL FUNDS	<u>14,008</u>	<u>(6,133)</u>	<u>7,875</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	15,686	(4,376)	11,310
Prize Draw Account	-	350	350
Outside Space Campaign	-	674	674
	<u>15,686</u>	<u>(3,352)</u>	<u>12,334</u>
TOTAL FUNDS	<u>15,686</u>	<u>(3,352)</u>	<u>12,334</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023**

5. 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 £
Unrestricted funds			
General fund	38,218	(42,594)	(4,376)
Prize Draw Account	1,850	(1,500)	350
Outside Space Campaign	981	(307)	674
	<u>41,049</u>	<u>(44,401)</u>	<u>(3,352)</u>
TOTAL FUNDS	<u>41,049</u>	<u>(44,401)</u>	<u>(3,352)</u>

6. RELATED PARTY DISCLOSURES

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

**THE NORTH HALIFAX GRAMMAR SCHOOL PARENTS
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	4,195	-
Donations	16,966	9,223
	<u>21,161</u>	<u>9,223</u>
Charitable activities		
Prize draw income	5,880	4,785
	<u>5,880</u>	<u>4,785</u>
Total incoming resources	<u>27,041</u>	<u>14,008</u>
EXPENDITURE		
Charitable activities		
Prize draw cost	1,867	-
Catering and refreshments	687	437
Subscriptions	-	128
Grants to individuals	35,534	5,388
	<u>38,088</u>	<u>5,953</u>
Support costs		
Governance costs		
Accountancy and legal fees	180	180
	<u>180</u>	<u>180</u>
Total resources expended	<u>38,268</u>	<u>6,133</u>
Net (expenditure)/income	<u>(11,227)</u>	<u>7,875</u>

This page does not form part of the statutory financial statements