

The Towers School Voluntary Fund Charitable Trust

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Michael Wood
Chartered Accountants
Suite G
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Kent
TN23 1PD

The Towers School Voluntary Fund Charitable Trust

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The Towers School Voluntary Fund Charitable Trust

Reference and Administrative Details

Trustees	R Billings J Turner D Harris
Principal Office	The Towers School Academy Trust Faversham Road Kennington Ashford Kent TN24 9AL
Charity Registration Number	1098041
Bankers	National Westminster Bank plc 20 High Street Ashford Kent TN24 8SH
Independent Examiner	Michael Wood FCA Michael Wood Chartered Accountants Suite G 1 Elwick Road Ashford Kent TN23 1PD

The Towers School Voluntary Fund Charitable Trust

Trustees' Report for the Year Ended 31 August 2024

Object of the Charitable Trust

The governing document of the unincorporated Charitable Trust, a trust deed dated 19 September 2001, provides that the object of the trust shall be to advance the education of the pupils of the Towers School, Faversham Road, Kennington, Ashford, Kent by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the Local Education Authority or the Department for Education and Employment (renamed the Department for Education since the deed was prepared).

Since 1 April 2011 the Towers School has been operated as an academy by a company limited by guarantee, Towers School Academy Trust.

Public benefit

The Charitable Trust enhances the education of the pupils of the Towers School, Faversham Road, Kennington, Ashford, Kent, by, for example, facilitating the provision of journeys, day trips and activities. The Charitable Trust invites donations towards its charitable activities from parents, carers and third parties. This in turn enables the school itself to maximise the use of its own resources which are primarily sourced from public funds.

Organisation of the Charitable Trust

The trust deed states that the trustees shall all be individuals holding certain positions within the governing body or staff of the Towers School. If for any reason it is not possible for trustees to hold office on that basis, the statutory power of appointing new or additional trustees shall be exercisable.

Day-to-day management of the Charitable Trust is delegated by the trustees to the finance officers on the staff of the school. The trustees are responsible for the matters detailed in the Statement of Responsibilities of the Trustees.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. The law also sets out the trustees' responsibilities for the preparation and content of their Annual Report.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records which enable them to ascertain the financial position of the Charity and which also enable them to ensure that the financial statements comply with applicable law. They 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.

The trustees have a duty under section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, including public benefit guidance, and confirm that they have complied with that duty.

The Towers School Voluntary Fund Charitable Trust

Trustees' Report for the Year Ended 31 August 2024

Review of the development, activities and achievements of the Charitable Trust

The trust continued to provide facilities to the pupils of the Towers School in accordance with its object. Incoming resources in the year totalled £115,379 including £107,661 of donations and contributions mainly from parents and carers to school journeys, activities and day visits.

A donation of £10,000 was received during the year ended 31 August 2011 which the donor specified is to be used to generate income to fund in perpetuity an annual award, the Carol Webb Memorial Award, for the best-performing Sixth Form student of the school. The donor specified that the amount of the donation together with any related tax repayment to be received by the Charitable Trust under Gift Aid is to be held as permanent endowment.

Resources expended totalled £106,270 including £101,221 of expenditure in respect of school journeys, activities and day visits.

Review of transactions and financial position of the Charitable Trust

The financial statements show the trust's incoming and outgoing resources during the year ended 31 August 2024 and the assets and liabilities of the trust at that date.

The trustees consider that the financial position of the trust at 31 August 2024 is satisfactory.

Reserves

The trust had reserves at 31 August 2024 of £6,059. The trust maintains sufficient cash reserves to meet its commitments and expenses.

Risks

The trustees have identified and reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The annual report was approved by the trustees of the charity on 7 May 2025 and signed on its behalf by:

.....
R Billings
Trustee

The Towers School Voluntary Fund Charitable Trust

Independent Examiner's Report to the trustees of The Towers School Voluntary Fund Charitable Trust

I report to the trustees on my examination of the accounts of the Towers School Voluntary Fund Charitable Trust 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

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.

.....
Michael Wood FCA
Michael Wood
Chartered Accountants
Suite G
1 Elwick Road
Ashford
Kent
TN23 1PD

12 May 2025

The Towers School Voluntary Fund Charitable Trust

Statement of Financial Activities for the Year Ended 31 August 2024

2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	109,073	717	-	109,790
Other trading activities	6	5,356	-	-	5,356
Investment income	7	233	-	-	233
Total Income		<u>114,662</u>	<u>717</u>	<u>-</u>	<u>115,379</u>
Expenditure on:					
Raising funds	8	1,968	-	-	1,968
Charitable activities	9	103,771	205	-	103,976
Other expenditure		-	326	-	326
Total Expenditure		<u>105,739</u>	<u>531</u>	<u>-</u>	<u>106,270</u>
Net movement in funds		8,923	186	-	9,109
Reconciliation of funds					
Total funds brought forward		<u>20,196</u>	<u>39,223</u>	<u>12,821</u>	<u>72,240</u>
Total funds carried forward	16	<u>29,119</u>	<u>39,409</u>	<u>12,821</u>	<u>81,349</u>

2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Income and Endowments from:					
Donations and legacies		59,285	465	-	59,750
Other trading activities		<u>4,793</u>	<u>-</u>	<u>-</u>	<u>4,793</u>
Total Income		<u>64,078</u>	<u>465</u>	<u>-</u>	<u>64,543</u>
Expenditure on:					
Raising funds		4,043	-	-	4,043
Charitable activities		46,455	385	-	46,840
Other expenditure		-	280	-	280
Total Expenditure		<u>50,498</u>	<u>665</u>	<u>-</u>	<u>51,163</u>
Net movement in funds		13,580	(200)	-	13,380
Reconciliation of funds					
Total funds brought forward		<u>6,616</u>	<u>39,423</u>	<u>12,821</u>	<u>58,860</u>
Total funds carried forward	16	<u>20,196</u>	<u>39,223</u>	<u>12,821</u>	<u>72,240</u>

All of the charity's activities derive from continuing operations during the above two periods.

The Towers School Voluntary Fund Charitable Trust

(Registration number: 1098041)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		82,747	73,572
Creditors: Amounts falling due within one year	14	<u>(1,398)</u>	<u>(1,332)</u>
Net assets		<u>81,349</u>	<u>72,240</u>
Funds of the charity:			
Endowment funds		12,821	12,821
Restricted funds		39,409	39,223
Unrestricted income funds			
Unrestricted funds		<u>29,119</u>	<u>20,196</u>
Total funds	16	<u>81,349</u>	<u>72,240</u>

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 7 May 2025 and signed on their behalf by:

.....
R Billings
Trustee

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Charity status

The Towers School Voluntary Fund Charitable Trust is a charitable trust formed under a trust deed dated 19 September 2001.

The charity's operations and activities are aimed to advance the education of the pupils of the Towers School Academy Trust, Faversham Road, Kennington, Ashford, Kent by providing or assisting in the provision of educational, recreational and other charitable facilities in augmentation of such facilities financed by the Local Education Authority or the Department for Education. The Charitable Trust enhances the education of the pupils by, for example, facilitating the provision of journeys, day trips and activities.

The charity's principal place of business is:

The Towers School Academy Trust
Faversham Road
Kennington
Ashford
Kent
TN24 9AL

2 Accounting policies

Statement of compliance

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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Towers School Voluntary Fund Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is sterling, rounded to the nearest pound.

Exemption from preparing a cash flow statement

The charity is a small charity and, in accordance with the Charities SORP (FRS 102), has not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income is accounted for on a receivable basis.

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

Expenditure

Expenditure is accounted for on an accrual basis.

Costs incurred for raising funds are incurred in attracting voluntary income and in trading activities that raise funds.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs. Governance costs are those costs attributable to the charity's compliance with constitutional and statutory requirements, including costs of the preparation and examination of the statutory financial statements, the costs of trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Other expenditure comprises payments the charity makes from restricted funds to other charitable entities, as instructed to do by those providing such donations.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The charitable trust has a single permanent endowment, the Carol Webb Memorial Fund. The donor specified that it is to be used to generate income to fund in perpetuity an annual award, the Carol Webb Memorial Award, for the best-performing Sixth Form student of the school. The donor specified that the amount of the donation together with any related tax repayment received by the charitable trust under Gift Aid is to be held as permanent endowment.

The income generated from the permanent endowment is accounted for within restricted funds as it can only be used to fund the annual Award.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
School journeys (see note 4)	54,635	-	54,635	15,325
Activities and day visits (see note 5)	53,026	-	53,026	42,682
Donations	1,412	717	2,129	1,743
	<u>109,073</u>	<u>717</u>	<u>109,790</u>	<u>59,750</u>

4 School journeys

Details of incoming resources and resources expended relating to school journeys are shown in Appendix 1 to these financial statements.

5 Activities and day visits

Details of incoming resources and resources expended relating to activities and day visits are shown in Appendix 2 to these financial statements.

6 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
Stationery and book sales	2,983	-	2,983	4,434
Uniform sales	2,373	-	2,373	359
	<u>5,356</u>	<u>-</u>	<u>5,356</u>	<u>4,793</u>

7 Investment income

	Unrestricted funds	Restricted funds	Total 2024
	General £	£	£
Interest receivable on bank deposits	<u>233</u>	<u>-</u>	<u>233</u>

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

8 Expenditure on raising funds

Costs of trading activities

		Unrestricted funds		Restricted funds	Total 2024	Total 2023
	Note	General £		£	£	£
Stationery and book purchases		-		-	-	3,861
Uniform purchases		1,968		-	1,968	182
		<u>1,968</u>		<u>-</u>	<u>1,968</u>	<u>4,043</u>

9 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2024	Total 2023
	Note	General £		£	£	£
School journeys	4	43,278		-	43,278	1,800
Activities and day visits	5	57,943		-	57,943	42,421
Bank charges		1,152		-	1,152	874
Sundry charitable expenditure		-		205	205	413
Governance costs	10	1,398		-	1,398	1,332
		<u>103,771</u>		<u>205</u>	<u>103,976</u>	<u>46,840</u>

10 Analysis of governance costs

		Unrestricted funds		Restricted funds	Total 2024	Total 2023
		General £		£	£	£
Independent examiner's fees		1,398		-	1,398	1,332
		<u>1,398</u>		<u>-</u>	<u>1,398</u>	<u>1,332</u>

11 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, received any remuneration from the charity during the year (2023 £nil).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year (2023 £nil).

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

12 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was nil (2023 - nil).

No employee received emoluments of more than £60,000 during the year.

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>1,398</u>	<u>1,332</u>

15 Commitments

At 31 August 2024, the charity had received amounts in advance totalling £23,060 (2023 £15,732) for school journeys and other activities due to take place after the balance sheet date.

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

16 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds					
General	20,196	114,662	(105,739)	-	29,119
Restricted funds	39,223	717	(531)	-	39,409
Endowment funds					
Permanent	12,821	-	-	-	12,821
Total funds	<u>72,240</u>	<u>115,379</u>	<u>(106,270)</u>	<u>-</u>	<u>81,349</u>

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted funds					
General	6,616	64,078	(50,498)	-	20,196
Restricted funds	39,423	465	(665)	-	39,223
Endowment funds					
Permanent	12,821	-	-	-	12,821
Total funds	<u>58,860</u>	<u>64,543</u>	<u>(51,163)</u>	<u>-</u>	<u>72,240</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds represent amounts received from certain donors which are to be used for specific purposes, namely encouraging and enabling leadership opportunities for students of the Towers School, the generation of income to fund prizes for outstanding students and as donations for the trustees to forward to other charities.

The permanent endowment is the Carol Webb Memorial Fund. This is to be used to generate income to fund in perpetuity an annual Award, the Carol Webb Memorial Award, for the best-performing Sixth Form student of the school.

The Towers School Voluntary Fund Charitable Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

17 Analysis of net assets between funds

2024

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	General		Permanent	
	£	£	£	£
Current assets	30,517	39,409	12,821	82,747
Current liabilities	(1,398)	-	-	(1,398)
Total net assets	<u>29,119</u>	<u>39,409</u>	<u>12,821</u>	<u>81,349</u>

2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	General		Permanent	
	£	£	£	£
Current assets	21,528	39,223	12,821	73,572
Current liabilities	(1,332)	-	-	(1,332)
Total net assets	<u>20,196</u>	<u>39,223</u>	<u>12,821</u>	<u>72,240</u>

18 Related parties

The object of the Charitable Trust is to advance the education of the pupils of the Towers School, Faversham Road, Kennington, Ashford, Kent, by providing or assisting in the provision of educational, recreational and other charitable facilities. The trustees delegate day-to-day management of the Charitable Trust to the finance officers on the staff of the school, for which the school makes no charge to the Trust. Until 31 March 2011 the Towers School was operated by Kent County Council. Since 1 April 2011 the school has been operated as an academy by a company limited by guarantee, Towers School Academy Trust.

During the year, Towers School Adademy Trust made donations to the Charitable Trust amounting to £1,332 (2023 - £1,278).

The Towers School Voluntary Fund Charitable Trust
Financial Statements for the Year Ended 31 August 2024

Appendix 1

School Journeys

	Incoming resources £	Resources expended £
Year ended 31 August 2024		
Cheerleading Disneyland Trip 2023	4,475	16,178
Disneyland Paris Trip 2024	12,975	2,350
Ski Trip - Boi Taull 2025	37,185	24,750
	<u>54,635</u>	<u>43,278</u>
 Year ended 31 August 2023		
Cheerleading Disneyland Trip 2023	<u>15,325</u>	<u>1,800</u>

The Towers School Voluntary Fund Charitable Trust

Financial Statements for the Year Ended 31 August 2024

Appendix 2

Activities and day visits

	Incoming Resources	
	resources	expended
	£	£
Year ended 31 August 2024		
A Christmas Carol 04 December 2024	-	1,062
A Christmas Carol 2023 (1)	480	929
A Christmas Carol 2023 (2)	480	-
A-Level French Studies - Film & Literature Analysis	150	-
Alice Trip	156	174
Art & Photography London Landmarks	780	995
Carters Restaurant	235	420
CCCU Health Suites Trip	360	360
Cheer 2023-24 - Package 1	3,755	-
Cheer 2023-24 - Package 2	3,700	-
Cheer Academy Control Account	682	13,344
Dance Show	637	232
Dirty Dancing	245	170
Ditto X - Music Industry Event	400	479
Dr Semmelweis	576	376
Electron Microscopy Centre Visit	120	120
Emile Dale Academy Partner Day	520	520
Future Cheer Competition - Spectator Tickets (£15)	45	-
Future Cheer Competition - Spectator Tickets (£25)	25	-
Future Cheer Competition - Spectator Tickets (£30)	300	-
Future Cheer Competition - Spectator Tickets (£40)	240	-
Future Cheer Competition - Spectator Tickets (£45)	135	-
Future Cheer Competition - Spectator Tickets (£60)	120	-
Future Cheer Competition - Spectator Tickets (£90)	60	-
GCSE Year 10 Geography Field Trip 2023	-	2,207
GCSE Year 10 Geography Fieldwork Trip 2024	220	220
Gold Duke of Edinburgh Accommodation	84	-
Gold Duke of Edinburgh Qualifier	234	-
JV Performance 15/03/2024	150	-
JV2 Performance 28/09/2023	120	-
Kalpna Thakar Science Award	-	15
Library	-	148
Little Big Things Theatre Trip	700	700
Move It Dance Trip	1,542	1,542
National Portrait Gallery Year 10	920	940
Osmington Bay Adventure Study 2024	1,110	1,110
Pantomime 2023 - Aladdin	4,245	2,255
Performing Arts Control	4,573	4,550
Royal Opera House - Romeo & Juliet	-	810
Shakespeare's Globe - A-Level English	715	715
Shrek The Musical	935	850
Sixth Form Bluewater Trip - No Skating	45	-
Sixth Form Bluewater Trip - With Skating	285	271
Student Welfare Fund	-	3
TAS Bowling Trip	14	14
The Duke of Edinburgh's Award	5,406	4,576
Things I know to be True	310	225
Visual Arts - Year 10 Hospitality 2023-24	45	-
Visual Arts Control	-	4,665
Visual Arts Materials 2023-24 - Years 7 & 8	3,978	-
Warhammer Club	47	-
West End on Demand - Workshop & Mamma Mia	2,270	2,250
Year 11 Prom 2023-24	6,908	6,844
Year 11 Prom Photo Prepayment	680	744
Year 12 Careers Day - Morrison Wealth Management	76	-
Year 12 London Business Trip	1,110	1,064
Year 12 Thorpe Park 2024	1,799	1,739
Year 13 London Business Trip	304	305
	<u>53,026</u>	<u>57,943</u>

The Towers School Voluntary Fund Charitable Trust
Financial Statements for the Year Ended 31 August 2024

Appendix 2

Activities and day visits

	Incoming resources	Resources expended
	£	£
Year ended 31 August 2023		
A Christmas Carol 2022	750	-
A Level Geography - Osmington Bay	1,295	1,295
Alice Jasmin Vardimon Trip	100	-
Carters Restaurant	39	280
Cheer Academy Control Account	2,688	7,407
Cheerleading 2022/23 Blue Package	3,830	-
Cheerleading 2022/23 White Package	2,670	-
Dance - JV2 Performance	112	120
Dance Show	144	422
Drama - A Christmas Carol	-	425
Drama - Heathers The Musical	525	553
Drama - Dr Semmelweis	-	200
Drama - Les Miserables	1,465	325
Drama - The Lion King	1,421	1,480
Drama - Wicked	1,540	1,570
English - Othello 2023	871	945
GCSE Yr 10 Geography Field Trip 2023	2,207	-
Kalpana Thakar Science Award	-	15
Pantomime 2019 - Mother Goose	24	-
Pantomime 2022 - Sleeping Beauty	4,421	6,172
Pantomime 2023 - Aladdin	-	1,989
Performing Arts	2,656	3,202
Student Welfare Fund	300	645
The Duke of Edinburgh's Award	5,562	3,149
Warhammer Club	72	87
Year 10 Food & Cookery Payment	190	-
Year 11 Summer Prom	4,536	11,600
Year 11 Summer Prom 2023 Photo Prepayment	350	-
Year 11 Summer Prom 2023 Ticket	4,104	-
Year 12 Thorpe Park	810	540
	42,682	42,421