

HIGHFIELD FRIENDS AND PARENTS ASSOCIATION

England & Wales · Charity number 1155274

Details

Other names	Friends of Highfield, HFPA
Status	Registered
Legal form	Other
Registered	2014-01-09
Register	View on the Charity Commission register

Contact

Address	Highfield Ely Academy Downham Road Ely CB6 1BD
Phone	01353662085
Email	office@highfield.cambs.sch.uk
Website	www.highfieldschoolely.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF PUPILS IN THE SCHOOL IN PARTICULAR BY:1) DEVELOPING EFFECTIVE RELATIONSHIPS BETWEEN THE STAFF PARENTS AND OTHERS ASSOCIATED WITH THE SCHOOL;2) ENGAGING IN ACTIVITIES OR PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE SCHOOL AND ADVANCE THE EDUCATION OF THE PUPILS.

Activities: Within the school and wider community, we organise and deliver fundraising events. We raise money for a variety of equipment and activities for the benefit of all children attending Highfield School, which the school is unable to purchase from statutory funds. We support the development of new opportunities, including work experience and enterprising activities.

Classification

- **How:** Provides Other Finance
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£22,081	£23,830	-	-
2024-08-31	£31,421	£3,450	-	-
2023-08-31	£22,983	£11,587	-	-
2022-08-31	£3,565	£1,041	-	-
2021-08-31	£1,151	£1,071	-	-

Trustees

Name	Role	Appointed
Adam Ashley Daw		2025-03-18
Emily Jayne Ashburn		2026-02-24
Sally Ann Goddard		2026-02-24

HIGHFIELD FRIENDS AND PARENTS ASSOCIATION

England & Wales - Charity number 1155274

Accounts

Charity registration number 1155274 (England and Wales)

HIGHFIELD FRIENDS & PARENTS ASSOCIATION
ANNUAL REPORT AND INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stephanie Rees - Chairperson Jane (Jenny) Woolner - Treasurer Emma Morei	(Appointed 5 March 2024)
Charity number (England and Wales)	1155274	
Registered office	Highfield Ely Academy Downham Road Ely Cambridgeshire CB6 1BD	
Independent examiner	Whitings LLP George Court Bartholomew's Walk Ely Cambridgeshire CB7 4JW	

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Statement of cash flows	
Notes to the financial statements	9 - 14

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The Charity's governing document is a Constitution. It is constituted by association and the trustee selection method is election by association members.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the Charity is to raise funds to provide activities, facilities and equipment which support the school in enhancing the students' experiences and advancing their education and well-being. Maintaining and developing effective relationships between members of the HFPA, staff, parents, carers and the wider community, and encouraging their involvement in fundraising activities is key to the setting of appropriate fundraising goals and successful outcomes.

We organise and deliver fundraising events and activities throughout the school year, We raise money for a variety of equipment and activities for the benefit of all children attending Highfield Ely Academy, of which the school is unable to purchase from their statutory funding.

Public benefit

Within the school and wider local community, the Charity organises and delivers fundraising events and activities. On completion of the school's 'Muddy Boots' farm, it is intended that children from schools in the local area will be able to visit and thereby also benefit from our fundraising. The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Activities

We organise and deliver fundraising events and activities throughout the school year. We raise money for a variety of equipment and activities for the benefit of all children attending Highfield Ely Academy, of which the school is unable to purchase from their statutory funding.

The committee meet regularly during term time, encouraging parents and other family members, carers, school staff and members of the wider community to become involved in a variety of roles. Fundraising objectives are set through discussions with the Head of School and other staff members. We communicate our fundraising goals and events to parents and carers, with the assistance of the school office, and reach out to those within and outside the school community for support and participation in activities.

We hold a series of fundraising activities throughout the school calendar. We organise a large raffle at Christmas time each year. Regular fundraising events include car boot sales, Christmas wreath making evenings and glass fusion workshops, which aim to engage parents, carers, staff and the wider community. Other activities are directed towards entertaining and educating the students, such as an owl display and a Christmas reindeer visit. Over recent years we have organised money collections outside of supermarkets, collection buckets and tins placed in retail establishments in the vicinity of the school and at local events, clothes collections, school uniform re-sales and cake sales. We encourage and support staff, family members and friends who volunteer to take part in sponsored events, and collect donations through on-line platforms and through gift aid. We also promote schemes that raise money for the school through recycling. Applications to local and national grant schemes have been a very important source of income for the HFPA.

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

We are very proud of our fundraising achievements for the school this year.

Our fundraising focus at the start of the financial year was to purchase iPads installed with specialist communication software to give a voice to students who are unable to communicate verbally. Individuals identified as benefitting from this technology have been supplied with an iPad, protective case and software modified to their specific requirements, to use both in school and at home. This has been extremely well received by students, family and staff. We have raised funds to buy iPads and licenses for 40 students, with money reserved for purchasing more in the future.

Another major fundraising objective this year has been the refurbishment of the school Omi Vista room. This is a sensory room equipped with interactive technology, that responds to gesture and movement to create dynamic images on all surfaces of the room. The room had fallen into disrepair several years previously. Our fundraising allowed updated equipment to be purchased and the room to become fully functional again. This has been highly appreciated by both students and staff.

In addition to these two major projects, we have been able to purchase two mobile hoists, making it possible for students with limited mobility to access trips outside of school, a vibrant undersea-themed wall mural along a previously blank-walled long corridor, and a sunken trampoline for one of the school playgrounds. These have been very well received by all members of the school community. We contributed £2000 towards the installation of a sound beam in the classroom for pupils with profound and multiple learning difficulties. This is a touch-free, assistive music technology device that turns physical movements into sound and music. The money for this was raised by the Nicole family through a memorial fund for their daughter, Izzy and donated to the HFPA. The sound beam was chosen by her parents, Emma (our previous chair) and Jon who felt this equipment would have been particularly enjoyed by Izzy through the memorial fund for Izzy. We have also paid for an animal experience workshop, where animals were brought into the school for pupils to handle, which complemented the theme of the term's course work and was a great hit amongst students.

Fundraising got off to a spectacular start in the autumn term with three sold-out glass fusion workshops and our ever-popular Christmas wreath making evening. As well as being highly profitable, these events rewarded our creative skills, and welcomed not only family and friends of school students and staff, but also members of the general public, helping to raise the school's profile in the community.

We also held our most successful Christmas raffle to date. A huge effort was made by committee members approaching local businesses and acquaintances to supply a large number of truly amazing prizes. We are very grateful to the generosity of those donating prizes and to the parents and friends of the school that bought so many tickets.

Funds were further boosted before Christmas with a Bag2school collection, which was repeated in the summer term, and from the Rotary Club Santa's Sleigh, for which committee members and family braved the cold to trudge the streets with collection buckets, whilst enjoying getting into the festive spirit.

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

During the spring term, we introduced a new event - an Owl Display afternoon at the school, open to students and to the general public. This proved to be very popular and will be repeated at a later date. A collection held outside Tesco in April was highly successful, and we would like to thank the generosity of the Ely community. We were also most grateful to Tup (aka Anthea Dodson) of Wilburton Baptist Church for championing our charity and giving us a fundraising café slot one Saturday morning which attracted a lot of attention from the community and a fantastic sum of money.

Fundraising activities continued at a frantic pace into the summer term. Two very brave members of staff, Cathy (class teacher) and Tash (TA and committee member) undertook a skydive on one beautifully clear morning in June. They survived and reported to have enjoyed it! Donations were encouraged through Go Fund Me, boosted by Gift Aid, and the response was amazing. Just after term ended, three remarkable individuals, Jess, Richard and Nerys Copping took part in an Ultramarathon in the Lake District, with HFPA as their chosen charity to receive donations. By all accounts, it had its traumatic moments but was successfully completed by all. By the end of the financial year, funds for this event had not been transferred to our accounts from the GoFundMe on-line platform, and therefore not included in this audit, but the impressive total raised will be reported in next year's accounts.

We were also very grateful for the generosity of members of the public at the Wilburton Beer Festival where a bucket collection was held.. At Ely Aquafest we had the opportunity to draw the public's attention to the school and our fundraising projects, whilst selling craft made by pupils and collecting donations. Stretham Bowl's club invited two of our members to one of their regular Bacon Butty mornings to talk about our charity and fundraising projects, and provided us with a very generous donation.

Income from donations and grants this year has been phenomenal. We are so incredibly grateful to the following businesses, clubs, grant providers and trusts: Eric Drummond Mercer Memorial Trust, RBS Charities Trust, Rotary Club, Thomas Parson's Charitable Trust, A2B Taxis, Ely Community Unit Trust, Porta Lodge Freemasons, Ely Tesco and Wilburton Primary School, as well as funds and individuals who wished to remain anonymous. There are too many local businesses and members of the public to mention to thank here for the extremely generous donations for our Christmas raffle but they have all been thanked individually.

We appointed our new Chair, Stephanie Rees, at our AGM. Steph had previously been our acting chair and has proved phenomenal in her role. Jane (Jenny) Woolner continued in her role as treasurer and Catherine Emson kindly took on the full role of secretary, having shared this previously with Steph. With Emma Nicole stepping down from the committee, we were grateful to Emma Morel for replacing her as a trustee. Our committee numbers grew over the course of the year and HFPA members have proved to be a most enthusiastic and productive group of people.

We remain very grateful for the support from the school's head teacher, Adam Daw. His personal involvement and encouragement of the HFPA has helped ensure that our fundraising goals remain in-tune with those that benefit the students the most. We are also grateful to Pippa Edwards, School Business Manager, who has been most helpful in discussions around financial matters and planning. We look forward to recruiting new members in the future, expanding the variety of fundraising events we can offer and continuing the huge success that the HFPA has achieved over the last year.

Reserves policy

Our policy on reserves is that we will not allow our total bank balance to fall below £1,000

Plans for future periods

The focus of the HFPA will be to continue to work closely alongside the school to identify fundraising goals and, in this way, benefit the students as much as possible. We will continue to welcome new members from amongst parents and carers, staff and the wider local community. We hope to provide fundraising activities that appeal to as wide an audience as possible, and to continue to make businesses and grant providers aware of our presence and fundraising projects.

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

The Charity's governing document is a Constitution. It is constituted by Association and the trustee selection method is election by association members.

We adhere to our Child Protection Policy and Equal Opportunities Policy. Members and trustees operate under guidance for working with children provided by Cambridgeshire County Council: specifically the "Keeping Children Safe in Education" document. This document is circulated annually as a refresher. The HFPA works closely with staff from Highfield Ely Academy, whose children are our charity's primary beneficiaries. Our designated Child Protection Office is Adam Daw, Headteacher. Financial guidance is provided by the School's Business Manager, Pippa Edwards. The HFPA has PTA membership through Parentkind. We use their insurance policy to cover our fundraising events and activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

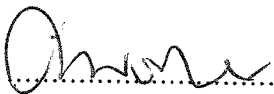
Stephanie Rees - Chairperson

Jane (Jenny) Woolner - Treasurer

Emma Morei

(Appointed 5 March 2024)

The trustees' report was approved by the Board of Trustees.



Trustee

Date: 01/04/2025

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HIGHFIELD FRIENDS & PARENTS ASSOCIATION

I report to the trustees on my examination of the financial statements of Highfield Friends & Parents Association (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



.....
Amanda Newman

Partner

Whitings LLP

George Court

Bartholomew's Walk

Ely

Cambridgeshire

CB7 4JW

Date: 2/4/25.....

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	2	21,776	9,461	31,237	12,878	10,098	22,976
Investments	3	184	-	184	7	-	7
Total income		<u>21,960</u>	<u>9,461</u>	<u>31,421</u>	<u>12,885</u>	<u>10,098</u>	<u>22,983</u>
Expenditure on:							
Raising funds	4	433	-	433	420	-	420
Charitable activities	5	17,909	24,772	42,681	11,197	-	11,197
Total expenditure		<u>18,342</u>	<u>24,772</u>	<u>43,114</u>	<u>11,617</u>	<u>-</u>	<u>11,617</u>
Net income/(expenditure)		3,618	(15,311)	(11,693)	1,268	10,098	11,366
Transfers between funds		(6,756)	6,756	-	-	-	-
Net movement in funds		<u>(3,138)</u>	<u>(8,555)</u>	<u>(11,693)</u>	<u>1,268</u>	<u>10,098</u>	<u>11,366</u>
Reconciliation of funds:							
Fund balances at 1 September 2023		<u>5,763</u>	<u>10,098</u>	<u>15,861</u>	<u>4,495</u>	<u>-</u>	<u>4,495</u>
Fund balances at 31 August 2024		<u>2,625</u>	<u>1,543</u>	<u>4,168</u>	<u>5,763</u>	<u>10,098</u>	<u>15,861</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

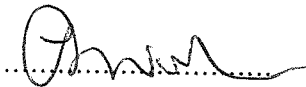
HIGHFIELD FRIENDS & PARENTS ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		4,668		16,764	
Current liabilities					
	8	<u>(500)</u>		<u>(903)</u>	
Net current assets			<u>4,168</u>		<u>15,861</u>
The funds of the charity					
Restricted income funds	9		1,543		10,098
Unrestricted funds	10		<u>2,625</u>		<u>5,763</u>
			<u>4,168</u>		<u>15,861</u>

The financial statements were approved by the trustees on 18.10.3.2025



Trustee

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Highfield Friends & Parents Association is a registered charity in England and Wales

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Incoming resources from charitable activities						
Appeals and donations	20,968	9,461	30,429	6,242	10,098	16,340
Donated services	216	-	216	244	-	244
Sales of donated goods	-	-	-	3,786	-	3,786
Concerts	592	-	592	2,606	-	2,606
	<u>21,776</u>	<u>9,461</u>	<u>31,237</u>	<u>12,878</u>	<u>10,098</u>	<u>22,976</u>

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	184	7

4 Other expenses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Accountancy	260	240
Memberships and licences	173	180
	<u>433</u>	<u>420</u>

5 Expenditure on charitable activities

	Total resources expenses 2024 £	Total resources expenses 2023 £
Purchases for fundraisers	3,288	1,158
Purchases for Highfields	39,393	10,039
	<u>42,681</u>	<u>11,197</u>
Analysis by fund		
Unrestricted funds	17,909	11,197
Restricted funds	24,772	-
	<u>42,681</u>	<u>11,197</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

8 Current liabilities

	2024	2023
	£	£
Trade payables	-	675
Accruals and deferred income	500	228
	<u>500</u>	<u>903</u>

9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Muddy Boots Farm	3,198	-	-	(3,198)	-
iPads	6,900	1,000	(13,016)	6,399	1,283
Izzy's Memorial	-	2,260	(2,000)	-	260
Omi Vista	-	6,201	(9,756)	3,555	-
	<u>10,098</u>	<u>9,461</u>	<u>(24,772)</u>	<u>6,756</u>	<u>1,543</u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Muddy Boots Farm	-	3,198	-	-	3,198
iPads	-	6,900	-	-	6,900
	<u>-</u>	<u>10,098</u>	<u>-</u>	<u>-</u>	<u>10,098</u>

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Bags2School	899	216	-	-	1,115
Easter Bingo	3,002	-	-	(3,002)	-
Christmas Concert	5,549	-	-	(5,549)	-
Scott Payne Raffle	1,257	-	-	-	1,257
Unrestricted Income fund	(4,944)	21,744	(18,342)	1,795	253
	<u>5,763</u>	<u>21,960</u>	<u>(18,342)</u>	<u>(6,756)</u>	<u>2,625</u>

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Bags2School	655	244	-	-	899
Easter Bingo	3,002	-	-	-	3,002
Christmas Concert	3,210	2,502	(163)	-	5,549
Scott Payne Raffle	1,257	-	-	-	1,257
Unrestricted Income fund	(3,629)	10,139	(11,454)	-	(4,944)
	<u>4,495</u>	<u>12,885</u>	<u>(11,617)</u>	<u>-</u>	<u>5,763</u>

11 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	<u>2,625</u>	<u>1,543</u>	<u>4,168</u>
	<u>2,625</u>	<u>1,543</u>	<u>4,168</u>

HIGHFIELD FRIENDS & PARENTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

11 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Current assets/(liabilities)	5,763	10,098	15,861
	<u>5,763</u>	<u>10,098</u>	<u>15,861</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).