

FRIENDS OF HEWETT ASSOCIATION

England & Wales · Charity number 1187100

Details

Status Registered

Legal form Other

Registered 2019-12-20

Register [View on the Charity Commission register](#)

Contact

Address C/O Hewett Academy
Cecil Road
Norwich
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Activities

Objects: THE OBJECT OF THE ASSOCIATION (THE OBJECTS) IS TO ADVANCE THE EDUCATION OF PUPILS IN THE SCHOOL IN PARTICULAR BY:2.1 DEVELOPING EFFECTIVE RELATIONSHIPS BETWEEN THE STAFF, PARENTS AND OTHERS ASSOCIATED WITH THE SCHOOL2.2 ENGAGING IN ACTIVITIES OR PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE SCHOOL AND ADVANCE THE EDUCATION OF THE PUPILS.

Activities: We are parents, teachers, pupils and supporters fundraising to support the pupils of Hewett Academy. We create events and opportunities to enrich our school environment, promote wellbeing, build confidence and empower every Hewett Academy pupil to fulfill their potential. The Friends of Hewett charity is financially entirely separate to the school and is parent-run.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- Norfolk

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-02-28 | £19,550 | £20,284 | - | - |
| 2024-02-29 | £17,550 | £49,070 | - | - |
| 2023-02-28 | £32,427 | £69,265 | - | - |
| 2022-02-28 | £45,555 | £103,163 | - | - |
| 2021-02-28 | £283,620 | £146,546 | - | - |

Trustees

| Name | Role | Appointed |
|---------------|------|------------|
| Heidi Bulmer | | 2026-04-28 |
| Lisa Stannard | | 2026-04-28 |

FRIENDS OF HEWETT ASSOCIATION

England & Wales - Charity number 1187100

Accounts

FRIENDS OF HEWETT ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

FRIENDS OF HEWETT ASSOCIATION

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FRIENDS OF HEWETT ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

| | |
|----------------------------------|--|
| Trustees | Rebecca Atkinson, Chair Emma McGhee, Trustee Andrea George Samuels, Trustee Rebecca Greengrass, Trustee (resigned 1 September 2022) |
| Charity registered number | 1187100 |
| Principal office | C/O Hewett Academy Cecil Road Norwich NR1 2PL |
| Accountants | Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE |

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 March 2022 to 28 February 2023.

Objectives and activities

a. Policies and objectives

Friends of Hewett is a group of parents, teachers, pupils and supporters fundraising to support the pupils of Hewett Academy. We create events and opportunities to enrich our school environment, remove barriers to education posed by poverty, promote wellbeing, build confidence and empower every Hewett Academy pupil to fulfil their potential.

The object of the association is to advance the education of pupils in the school and remove barriers to education in particular by:

- Developing effective relationships between the staff, parents and others associated with the school.
- Engaging in activities or providing facilities or equipment which support the school and advance the education and wellbeing of the pupils.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

When deciding what to spend our funds on, Friends of Hewett trustees will ensure any expenditure meets our core funding priorities. We will only support activities that meet one or more of the following criteria:

- Enrich our School Environment– Improvements to the school environment such as equipment for the playground etc.
- Promote Wellbeing– Events, opportunities and equipment that support the five steps to wellbeing (Connect, Be Active, Keep Learning, Give to Others, Be Mindful).
- Build Confidence– Events and opportunities to enable pupils to grow in confidence
- Empower Pupils– Events, opportunities and equipment to empower pupils to reach their full potential.

Pupils, parents and teachers can provide a 'wish list' of things they would like to see funded at the school. The FofH committee will assess if a suggestion meets the above criteria and then vote if the FofH can meet or contribute towards the cost.

c. Main activities undertaken to further the Charity's purposes for the public benefit

We work with teachers, parents and pupils to identify areas of need within the school community, but which are beyond school remit and budgets, particularly those relating to pupils experiencing poverty, SENd and/or disadvantage. We fundraise to enable projects which address these needs in a positive and collaborative way. We work with school staff to implement projects which are led as a collaboration between Friends of Hewett volunteers and teaching staff.

In addition to this we organise community events to engage the parent community at Hewett Academy, including volunteer events such as our Eco Garden Big Dig day and Christmas food parcel hamper delivery events.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Achievements and performance

a. Main achievements of the Charity

During 22/23 we raised a total of 32,427 to support the pupils, families and community at Hewett Academy.

Our key achievements are listed below -

- Lounge Food - We continued to purchase and fund food for the Friends of Hewett lounge at the school. This food is delivered each Monday in term time from Mr Fruity wholesale, and comprises of fresh fruit, bread and spreads, enabling children facing food poverty, access to food in a homely environment at lunchtime and after school.
- No Hewett Family Left Behind - We supported a child who had been identified by teachers as fleeing domestic violence and had been found to be sleeping without a bed or bedding - just a curtain as a duvet. We were able to support the pupil and their parent to purchase a bed and enable the child to have the home environment needed to support their studies at Hewett Academy.
- Wide Horizons and Adventures - We supported Hewett Academy Principal, Mr Little, to run school trips at a free or affordable cost to pupils. We were able to enable fishing trips, a trip to the castle museum, and trips to London. These trips would not have been possible without our support.
- Christmas food vouchers – To support families in the cost of living crisis, we provided food and fuel vouchers to pupils in receipt of free school meals during the Christmas holidays in 2022.
- Breakfast Club - We supported the school to run a free breakfast club for children with a donation of £2500. This supports pupils facing food poverty to be well nourished before starting their studies.
- Fitness and wellbeing - We supported the school to install a basketball cage and sports Gazebo as part of our drive to encourage movement and fitness, especially after Covid lockdown.
- Extra Curricular - We supported Mr Little's creation of a marching band club, by raising £1500 to support the purchase of drums. We also raised funds to support a Graphic design club and funded the purchase of graphics tablets.
- Accelerated Learning Hub – we supported teachers to renovate the old school library to be an accelerated learning hub, a space for diverse learners and pupils away from the main school to study and socialise.
- Wheatfen Forest School - We supported children with complex emotional needs to continue to visit Wheatfen Forest school for therapeutic sessions. These sessions were offered to support children at risk of exclusion due to a range of behaviours and needs.
- Uniform Fund - We supplied the school with funds to support pupils facing financial barriers to uniform. Pupils in need were identified by teachers who were able to be discreet, responsive and provide uniform items needed with no financial assessment needed. This allowed us to reach pupils who may not be able to otherwise access to much needed items for school life.
- Christmas Food Hamper Event - We fundraised, organised and funded a Christmas hamper event in December 2022. Pupils and volunteers packed food parcels and parents and teachers helped deliver to homes.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Financial review

a. Going concern

The current trustees are looking to stand down, however it has been proven difficult to recruit new trustees to replace them. If new trustees are not found to take the Charity forward, funds will be returned to donors and, regrettably, the charity will close. This represents a material uncertainty that the Charity will be able to continue in operation for the foreseeable future.

b. Reserves policy

We have no paid staff or overheads. We have a small reserve fund which is available for unrestricted sundries and public liability insurance. An unrestricted fund surplus of £4,539 (2022: £860 surplus) is reported at 28 February 2023.

All other funds come from project-based grants which are restricted to specific projects.

c. Review of financial position

The charity recorded a deficit for the year of £36,838 (2022: £57,608 deficit). Income for the year was £32,427 (2022: £45,555) which comprised donations and grants. Expenditure on charitable activities was £69,265 of which £4,696 were administration costs. There was decrease in cash balances of £32,278 and increase in accruals and trade creditors of £2,880.

Structure, governance and management

a. Constitution

Friends of Hewett Association is a registered charity, number 1187100, and is constituted under the Parent Teacher Associations of England and Wales.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

The committee of the charity is a governing body. Those who start as committee members/trustees and any people who are subsequently appointed at an AGM must be members under clause 4 of the constitution. Co-opted members, who are not appointed at an AGM, are not required to be members, but if they wish to be appointed at the AGM, they must be a member.

The committee members/trustees are elected each year at AGM. The Chair or (if the Chair is unable or unwilling to do so) some other committee member/trustee elected by those present is in charge of a general meeting.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Trustees

New trustees are provided with copies of the following policies:

- Complaints procedure
- Conflict of interest policy
- Equal opportunities policy
- Expense policy
- Risk management policy
- Volunteering policy

They are also provided with details of a Parentkind membership and logins, as well as access to the charity email account and social media handles.

Statement of Trustees' responsibilities

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Rebecca Atkinson
(Chair of Trustees)

Date: 27 May 2024

FRIENDS OF HEWETT ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

Independent examiner's report to the Trustees of Friends of Hewett Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 28 February 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I have completed my examination. I confirm that no matters, other than those fully detailed below, 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 2011 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.

Matters of concern

I draw your attention to note 1.2 regarding going concern. The current trustees are looking to stand down, however it has been proven difficult to recruit new trustees to replace them. If new trustees are not found to take the Charity forward, funds will be returned to donors and the charity will close. This represents a material uncertainty that may cast significant doubt on the Charity's ability to continue as going concern.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

FRIENDS OF HEWETT ASSOCIATION

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My 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 the Charity's Trustees as a body, for my work or for this report.

Signed: *G Kerkham*

Dated: 28 May 2024

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Norwich

FRIENDS OF HEWETT ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

| | Note | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 2 | 32,427 | - | 32,427 | 45,273 |
| Other trading activities | 3 | - | - | - | 282 |
| Total income | | 32,427 | - | 32,427 | 45,555 |
| Expenditure on: | | | | | |
| Charitable activities | 4 | 64,569 | 4,696 | 69,265 | 103,163 |
| Total expenditure | | 64,569 | 4,696 | 69,265 | 103,163 |
| Net expenditure | | (32,142) | (4,696) | (36,838) | (57,608) |
| Transfers between funds | 9 | (8,375) | 8,375 | - | - |
| Net movement in funds | | (40,517) | 3,679 | (36,838) | (57,608) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 78,606 | 860 | 79,466 | 137,074 |
| Net movement in funds | | (40,517) | 3,679 | (36,838) | (57,608) |
| Total funds carried forward | | 38,089 | 4,539 | 42,628 | 79,466 |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

FRIENDS OF HEWETT ASSOCIATION

**BALANCE SHEET
AS AT 28 FEBRUARY 2023**

| | Note | 2023 £ | 2022 £ |
|--|------|---------------|---------------|
| Current assets | | | |
| Debtors | 7 | - | 1,680 |
| Cash at bank and in hand | | 47,908 | 80,186 |
| | | <u>47,908</u> | <u>81,866</u> |
| Creditors: amounts falling due within one year | 8 | (5,280) | (2,400) |
| | | <u>42,628</u> | <u>79,466</u> |
| Total assets less current liabilities | | 42,628 | 79,466 |
| Total net assets | | 42,628 | 79,466 |
| Charity funds | | | |
| Restricted funds | 9 | 38,089 | 78,606 |
| Unrestricted funds | 9 | 4,539 | 860 |
| | | <u>42,628</u> | <u>79,466</u> |
| Total funds | | 42,628 | 79,466 |

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



.....
Rebecca Atkinson
(Chair of Trustees)

Date: 27 May 2024

The notes on pages 10 to 20 form part of these financial statements.

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friends of Hewett Association 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.

1.2 Going concern

The current trustees are looking to stand down, however it has been proven difficult to recruit new trustees to replace them. If new trustees are not found to take the Charity forward, funds will be returned to donors and, regrettably, the Charity will close. This represents a material uncertainty that the Charity will be able to continue in operation for the foreseeable future.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1. Accounting policies (continued)

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.8 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-----------|----------------------------------|------------------------------------|-----------------------------|
| Donations | 21,700 | - | 21,700 |
| Grants | 10,727 | - | 10,727 |
| | <u>32,427</u> | <u>-</u> | <u>32,427</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

2. Income from donations and legacies (continued)

| | <i>Restricted funds 2022 £</i> | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|-----------|--|--|---------------------------------------|
| Donations | 15,018 | 3,012 | 18,030 |
| Grants | 27,243 | - | 27,243 |
| | 42,261 | 3,012 | 45,273 |

3. Income from other trading activities

Income from fundraising events

| | | Total funds 2023 £ |
|-------------|--|---------------------------------------|
| Fundraising | | - |
| | <i>Restricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
| Fundraising | 282 | 282 |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

4. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total 2023 £ |
|---------------------------|--|--|-----------------------------|
| Enrichment of Environment | 32,507 | - | 32,507 |
| Family Support | 30,102 | - | 30,102 |
| Widening Horizons | 1,960 | - | 1,960 |
| Support costs | - | 4,696 | 4,696 |
| | 64,569 | 4,696 | 69,265 |
| | 64,569 | 4,696 | 69,265 |
| | <i>Restricted funds 2022 £</i> | <i>Unrestricted funds 2022 £</i> | <i>Total 2022 £</i> |
| Enrichment of Environment | 79,562 | 1,422 | 80,984 |
| Family Support | 17,169 | - | 17,169 |
| Widening Horizons | 2,610 | - | 2,610 |
| Support costs | - | 2,400 | 2,400 |
| | 99,341 | 3,822 | 103,163 |
| | 99,341 | 3,822 | 103,163 |

Other than support costs, expenditure reflects the purchase of equipment and goods for use by the Hewett School, and direct payment to the Hewett School to support activities or equipment purchase.

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,848 (2022 - £1,680).

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 28 February 2023, no Trustee expenses have been incurred (2022 - £NIL).

7. Debtors

| | 2023 £ | 2022 £ |
|----------------------------|-----------|--------------|
| Due within one year | | |
| Donations receivable | - | 1,680 |
| | <u>-</u> | <u>1,680</u> |
| | <u>-</u> | <u>1,680</u> |

8. Creditors: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Trade creditors | 2,400 | - |
| Accruals and deferred income | 2,880 | 2,400 |
| | <u>5,280</u> | <u>2,400</u> |
| | <u>5,280</u> | <u>2,400</u> |

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

9. Statement of funds

Statement of funds - current year

| | Balance at 1 March 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 28 February 2023 £ |
|---|---------------------------------|---------------|------------------|--------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Eco Garden Fund | 144 | - | - | (144) | - |
| General funds | | | | | |
| General Fund | 716 | - | (4,696) | 8,519 | 4,539 |
| Total Unrestricted funds | 860 | - | (4,696) | 8,375 | 4,539 |
| Restricted funds | | | | | |
| Move More Fund | 7,232 | - | (5,854) | - | 1,378 |
| Anonymous Donor Fund | 7,437 | - | (3,684) | - | 3,753 |
| Food Fund | 20,889 | 26,200 | (27,524) | (7,400) | 12,165 |
| Uniform Fund | 3,095 | - | - | - | 3,095 |
| Forest School and Pedal Desks Project | 11,981 | - | (5,000) | - | 6,981 |
| Build Together Fund | 15,453 | - | (15,878) | 425 | - |
| No Hewett Family Left Behind Fund - Lockdown 2 | 5,129 | - | (2,499) | (1,400) | 1,230 |
| Wide Horizons and Adventures Fund | 7,390 | 4,000 | (1,960) | - | 9,430 |
| Mr Little's Homework Club | - | 727 | (670) | - | 57 |
| Asda Marching Banding Fund | - | 1,500 | (1,500) | - | - |
| | 78,606 | 32,427 | (64,569) | (8,375) | 38,089 |
| Total of funds | 79,466 | 32,427 | (69,265) | - | 42,628 |

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

9. Statement of funds (continued)

Description of funds:

General fund - available for sundries, misc running costs, parentkind subscriptions and public liability insurance. A transfer of £8,800 was made to the fund during the year from the Food fund & No Hewett Family Left Behind fund towards the independent examiner's fees for 2022/2023 & 2023/2024, with permission from the funders. A transfer of £425 was made from the fund to the Build Together fund to support the project which had ended during the year. The transfer of £144 was made from designated fund due to ending of the project.

Designated fund -Eco Garden Fund - the transfer of £144 was made from the fund to unrestricted reserves due ending of the school eco garden project.

Move More Fund - a fund to create more opportunities to move in school.

Anonymous donor fund - a contribution towards the outdoor space, laptops and school trips.

Food fund - for the renovation of a community lounge and the provision of food to those in need. A transfer of £7,400 was made during the year to the General funds to fund the independent examiner's fees, with permission from the funder.

Uniform fund - a fund to support those unable to afford uniform items.

Forest school and pedal desks fund - for the purchase of pedal desks and a forest school project at Wheatfen Forest School.

Build Together fund - for the creation of a SEND support hub for special needs children. A transfer of £425 was made to the fund during the year from the General fund to support the project which ended during the year.

No Hewett Family Left Behind fund Lockdown 2 - for the purchase of art boxes and laptops to aid home learning. The transfer of £1,400 has been made from the fund to unrestricted reserves towards independent examiners fees for 2022/2023 with permission of the funder.

Wide Horizons and Adventures fund - to fund school trips for those who cannot otherwise afford them.

Mr Little's Homework Club- to fund homework clubs

Asda March Banding Fund-to fund the purchase of marching drums

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

9. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 March 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 28 February 2022 £</i> |
|--|--|---------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Eco Garden Fund | - | - | - | 144 | 144 |
| Prom Fund | - | 1,179 | (1,179) | - | - |
| | <u>-</u> | <u>1,179</u> | <u>(1,179)</u> | <u>144</u> | <u>144</u> |
| General funds | | | | | |
| General Fund | <u>1,286</u> | <u>1,833</u> | <u>(2,643)</u> | <u>240</u> | <u>716</u> |
| Total Unrestricted funds | <u>1,286</u> | <u>3,012</u> | <u>(3,822)</u> | <u>384</u> | <u>860</u> |
| Restricted funds | | | | | |
| Move More Fund | (2,150) | 12,500 | (5,255) | 2,137 | 7,232 |
| Anonymous Donor Fund | 8,135 | - | (698) | - | 7,437 |
| Food Fund | 24,823 | 8,630 | (12,564) | - | 20,889 |
| Uniform Fund | 7,226 | - | (4,131) | - | 3,095 |
| Deaf Friendly School Fund | 18,868 | - | (18,628) | (240) | - |
| Forest School and Pedal Desks Project | 17,870 | - | (5,889) | - | 11,981 |
| Build Together Fund | 49,489 | - | (34,036) | - | 15,453 |
| Back Together Stronger Fund | 973 | - | - | (973) | - |
| No Hewett Family Left Behind Fund - Lockdown 1 | 751 | 413 | - | (1,164) | - |
| No Hewett Family Left Behind Fund - Lockdown 2 | 5,129 | - | - | - | 5,129 |
| Eco Garden Fund | 174 | - | - | (174) | - |
| Wide Horizons and Adventures Fund | 4,000 | 6,000 | (2,610) | - | 7,390 |
| VE Day Fund | 500 | - | (530) | 30 | - |
| Hogwarts School | - | 15,000 | (15,000) | - | - |

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

9. Statement of funds (continued)

Statement of funds - prior year (continued)

| | <i>Balance at 1 March 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 28 February 2022 £</i> |
|-----------------------|--|----------------------|--------------------------|-----------------------------------|--|
| | <u>135,788</u> | <u>42,543</u> | <u>(99,341)</u> | <u>(384)</u> | <u>78,606</u> |
| Total of funds | <u><u>137,074</u></u> | <u><u>45,555</u></u> | <u><u>(103,163)</u></u> | <u><u>-</u></u> | <u><u>79,466</u></u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

10. Summary of funds

Summary of funds - current year

| | Balance at 1 March 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 28 February 2023 £ |
|------------------|---------------------------------|---------------|------------------|--------------------------|--|
| Designated funds | 144 | - | - | (144) | - |
| General funds | 716 | - | (4,696) | 8,519 | 4,539 |
| Restricted funds | 78,606 | 32,427 | (64,569) | (8,375) | 38,089 |
| | <u>79,466</u> | <u>32,427</u> | <u>(69,265)</u> | <u>-</u> | <u>42,628</u> |

Summary of funds - prior year

| | <i>Balance at 1 March 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 28 February 2022 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | - | 1,179 | (1,179) | 144 | 144 |
| General funds | 1,286 | 1,833 | (2,643) | 240 | 716 |
| Restricted funds | 135,788 | 42,543 | (99,341) | (384) | 78,606 |
| | <u>137,074</u> | <u>45,555</u> | <u>(103,163)</u> | <u>-</u> | <u>79,466</u> |

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets | 38,089 | 9,819 | 47,908 |
| Creditors due within one year | - | (5,280) | (5,280) |
| Total | <u>38,089</u> | <u>4,539</u> | <u>42,628</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Restricted funds 2022 £</i> | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 78,606 | 3,260 | 81,866 |
| Creditors due within one year | - | (2,400) | (2,400) |
| Total | <u>78,606</u> | <u>860</u> | <u>79,466</u> |

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 28 February 2023.

Document

Name F040810 Friends of Hewett Association YE 28 02 2023 - Final /
Creator Yulia Varvel (Yulia.Varvel@larking-gowen.co.uk)
Date 24 May 2024 14:10:03 UTC
Identifier 21e47c8d-1846-4dd5-aff7-8ae54ee12870

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Signed 28 May 2024 12:26:44 UTC
IP address 3.172.3.38, 52.214.25.144

FRIENDS OF HEWETT ASSOCIATION

England & Wales - Charity number 1187100

Accounts

FRIENDS OF HEWETT ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

FRIENDS OF HEWETT ASSOCIATION

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FRIENDS OF HEWETT ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

| | |
|----------------------------------|--|
| Trustees | Rebecca Atkinson, Chair Emma McGhee, Trustee Andrea George Samuels, Trustee Rebecca Greengrass, Trustee (Resigned 1 September 2022) |
| Charity registered number | 1187100 |
| Principal office | C/O Hewett Academy Cecil Road Norwich NR1 2PL |
| Accountants | Larking Gowen LLP Chartered Accountants King Street House 15 Upper King Street Norwich NR3 1RB |

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 March 2021 to 28 February 2022.

Objectives and activities

a. Policies and objectives

Friends of Hewett is a group of parents, teachers, pupils and supporters fundraising to support the pupils of Hewett Academy. We create events and opportunities to enrich our school environment, remove barriers to education posed by poverty, promote wellbeing, build confidence and empower every Hewett Academy pupil to fulfil their potential.

The object of the association is to advance the education of pupils in the school and remove barriers to education in particular by:

- Developing effective relationships between the staff, parents and others associated with the school.
- Engaging in activities or providing facilities or equipment which support the school and advance the education and wellbeing of the pupils.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

When deciding what to spend our funds on, Friends of Hewett trustees will ensure any expenditure meets our core funding priorities. We will only support activities that meet one or more of the following criteria:

- Enrich our School Environment– Improvements to the school environment such as equipment for the playground etc.
- Promote Wellbeing– Events, opportunities and equipment that support the five steps to wellbeing (Connect, Be Active, Keep Learning, Give to Others, Be Mindful).
- Build Confidence– Events and opportunities to enable pupils to grow in confidence
- Empower Pupils– Events, opportunities and equipment to empower pupils to reach their full potential.

Pupils, parents and teachers can provide a 'wish list' of things they would like to see funded at the school. The FofH committee will assess if a suggestion meets the above criteria and then vote if the FofH can meet or contribute towards the cost.

c. Main activities undertaken to further the Charity's purposes for the public benefit

We work with teachers, parents and pupils to identify areas of need within the school community, but which are beyond school remit and budgets, particularly those relating to pupils experiencing poverty, SEND and/or disadvantage. We fundraise to enable projects which address these needs in a positive and collaborative way. We work with school staff to implement projects which are led as a collaboration between Friends of Hewett volunteers and teaching staff.

In addition to this we organise community events to engage the parent community at Hewett Academy, including volunteer events such as our Eco Garden Big Dig day and Christmas food parcel hamper delivery events.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

Achievements and performance

a. Main achievements of the Charity

We have successfully undertaken the following projects since we were established:

- Breakfast, Lunch and Homework Clubs- An ongoing project to fund breakfast, lunch and homework clubs in the Friends of Hewett Community Lounge.
- School Dining Hall Renovation- A project to create a communal dining space for teachers and pupils to dine together.
- School Allotment Project- A project working with the Papillon Project Charity, funded by Friends of Hewett, to build a school allotment in a disused area of the school playground. Pupils built the area and produced vegetables which were cooked in the school dining hall.
- Deaf Friendly School Project- A project carried over from 2020/21 to equip the school with gold standard acoustics in each classroom. As the concluding part of this project, we carpeted classrooms and areas of Inspire House
- VE Day Bench Project- A project to install a remembrance bench in the school Eco Garden.
- Eco Garden- A project to support Dr Taylor and parent volunteers and pupils to build an eco-garden and science resource on the school site.
- Christmas Hampers- A project to engage parents and teachers to deliver food hampers to Hewett families for Christmas. Led by Mrs Kerner and parent volunteers.
- Build Together Project- A project to renovate the old library to create a specialist support unit for pupils with mental health difficulties and ADHD.
- Uniform Store Fund- A three-year fund to supply new items of uniform to those who need them.
- Wide Horizons and Adventures- A project to enable children living in poverty to gain as many life experiences as possible through the provision of funded school trips and activities.
- No Hewett Family Left Behind: Lockdown 2- A project to ensure all Hewett pupils received a laptop for home schooling and art boxes with art materials to support home learning.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We have no paid staff or overheads. We have a small reserve fund which is available unrestricted for sundries and public liability insurance. All other funds come from project-based grants which are restricted to specific projects.

Structure, governance and management

a. Constitution

Friends of Hewett Association is a registered charity, number 1187100, and is constituted under a Trust deed.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Policies adopted for the induction and training of Trustees

New trustees are provided with copies of the following policies:

- Complaints procedure
- Conflict of interest policy
- Equal opportunities policy
- Expense policy
- Risk management policy
- Volunteering policy

They are also provided with details of a Parentkind membership and logins, as well as access to the charity email account and social media handles.

Statement of Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Rebecca Atkinson

Date: 2/2/2023

FRIENDS OF HEWETT ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

Independent examiner's report to the Trustees of Friends of Hewett Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 28 February 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My 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 the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 2/2/2023

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Norwich

FRIENDS OF HEWETT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022

| | Note | Restricted funds year ended 28 February 2022 £ | Unrestricted funds year ended 28 February 2022 £ | Total funds year ended 28 February 2022 £ | <i>Total funds 17 months ended 28 February 2021 £</i> |
|------------------------------------|------|---|---|--|---|
| Income from: | | | | | |
| Donations and legacies | 2 | 42,261 | 3,012 | 45,273 | 281,190 |
| Other trading activities | 3 | 282 | - | 282 | 2,430 |
| Total income | | <u>42,543</u> | <u>3,012</u> | <u>45,555</u> | <u>283,620</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | 99,341 | 3,822 | 103,163 | 146,546 |
| Total expenditure | | <u>99,341</u> | <u>3,822</u> | <u>103,163</u> | <u>146,546</u> |
| Net (expenditure)/income | | <u>(56,798)</u> | <u>(810)</u> | <u>(57,608)</u> | <u>137,074</u> |
| Transfers between funds | 9 | (384) | 384 | - | - |
| Net movement in funds | | <u>(57,182)</u> | <u>(426)</u> | <u>(57,608)</u> | <u>137,074</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 135,788 | 1,286 | 137,074 | - |
| Net movement in funds | | (57,182) | (426) | (57,608) | 137,074 |
| Total funds carried forward | | <u><u>78,606</u></u> | <u><u>860</u></u> | <u><u>79,466</u></u> | <u><u>137,074</u></u> |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 18 form part of these financial statements.

FRIENDS OF HEWETT ASSOCIATION

**BALANCE SHEET
AS AT 28 FEBRUARY 2022**

| | Note | 2022 £ | 2021 £ |
|--|------|----------------------|-----------------------|
| Current assets | | | |
| Debtors | 7 | 1,680 | 1,680 |
| Cash at bank and in hand | | 80,186 | 137,074 |
| | | <u>81,866</u> | <u>138,754</u> |
| Creditors: amounts falling due within one year | 8 | (2,400) | (1,680) |
| | | <u>79,466</u> | <u>137,074</u> |
| Total assets less current liabilities | | <u>79,466</u> | <u>137,074</u> |
| Total net assets | | <u><u>79,466</u></u> | <u><u>137,074</u></u> |
| Charity funds | | | |
| Restricted funds | 9 | 78,606 | 135,788 |
| Unrestricted funds | 9 | 860 | 1,286 |
| | | <u>79,466</u> | <u>137,074</u> |
| Total funds | | <u><u>79,466</u></u> | <u><u>137,074</u></u> |

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



.....
Rebecca Atkinson

Date: 2/2/023

The notes on pages 8 to 18 form part of these financial statements.

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Hewett Association 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

| | Restricted funds year ended 28 February 2022 £ | Unrestricted funds year ended 28 February 2022 £ | Total funds year ended 28 February 2022 £ |
|-----------|---|---|--|
| Donations | 15,018 | 3,012 | 18,030 |
| Grants | 27,243 | - | 27,243 |
| | <u>42,261</u> | <u>3,012</u> | <u>45,273</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

2. Income from donations and legacies (continued)

| | <i>Restricted funds 17 months ended 28 February 2021 £</i> | <i>Unrestricted funds 17 months ended 28 February 2021 £</i> | <i>Total funds 17 months ended 28 February 2021 £</i> |
|-----------|--|--|---|
| Donations | 200,510 | 1,730 | 202,240 |
| Grants | 78,950 | - | 78,950 |
| | <u>279,460</u> | <u>1,730</u> | <u>281,190</u> |

3. Income from other trading activities

Income from fundraising events

| | Restricted funds year ended 28 February 2022 £ | Total funds year ended 28 February 2022 £ |
|-------------|---|--|
| Fundraising | 282 | 282 |
| | <u>282</u> | <u>282</u> |

| | <i>Restricted funds 17 months ended 28 February 2021 £</i> | <i>Unrestricted funds 17 months ended 28 February 2021 £</i> | <i>Total funds 17 months ended 28 February 2021 £</i> |
|--------------|--|--|---|
| Fundraising | 526 | 1,292 | 1,818 |
| Other income | - | 612 | 612 |
| | <u>526</u> | <u>1,904</u> | <u>2,430</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

4. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds year ended 28 February 2022 £ | Unrestricted funds year ended 28 February 2022 £ | Total year ended 28 February 2022 £ |
|---------------------------|--|--|---|
| Enrichment of Environment | 79,562 | 1,422 | 80,984 |
| Family Support | 17,169 | - | 17,169 |
| Widening Horizons | 2,610 | - | 2,610 |
| Support costs | - | 2,400 | 2,400 |
| | 99,341 | 3,822 | 103,163 |
| | 99,341 | 3,822 | 103,163 |
| | <i>Restricted funds 17 months ended 28 February 2021 £</i> | <i>Unrestricted funds 17 months ended 28 February 2021 £</i> | <i>Total 17 months ended 28 February 2021 £</i> |
| Enrichment of Environment | 112,797 | 644 | 113,441 |
| Family Support | 23,066 | - | 23,066 |
| Widening Horizons | 8,339 | - | 8,339 |
| Other grants | 20 | - | 20 |
| Support costs | - | 1,680 | 1,680 |
| | 144,222 | 2,324 | 146,546 |
| | 144,222 | 2,324 | 146,546 |

Other than support costs, expenditure reflects the purchase of equipment and goods for use by the Hewett School, and direct payment to the Hewett School to support activities or equipment purchase.

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,680 (2021 - £1,680).

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 28 February 2022, no Trustee expenses have been incurred (2021 - £NIL).

7. Debtors

| | 2022 | <i>2021</i> |
|----------------------------|--------------------------|--------------------------|
| | £ | £ |
| Due within one year | | |
| Donations receivable | 1,680 | <i>1,680</i> |
| | <hr/> 1,680 <hr/> | <hr/> <i>1,680</i> <hr/> |

8. Creditors: Amounts falling due within one year

| | 2022 | <i>2021</i> |
|------------------------------|--------------------------|--------------------------|
| | £ | £ |
| Accruals and deferred income | 2,400 | <i>1,680</i> |
| | <hr/> 2,400 <hr/> | <hr/> <i>1,680</i> <hr/> |

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

9. Statement of funds

Statement of funds - current year

| | Balance at 1 March 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 28 February 2022 £ |
|---|---------------------------------|---------------|------------------|--------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Eco Garden Fund | - | - | - | 144 | 144 |
| Prom Fund | - | 1,179 | (1,179) | - | - |
| | <u>-</u> | <u>1,179</u> | <u>(1,179)</u> | <u>144</u> | <u>144</u> |
| General funds | | | | | |
| General Fund | 1,286 | 1,833 | (2,643) | 240 | 716 |
| | <u>1,286</u> | <u>3,012</u> | <u>(3,822)</u> | <u>384</u> | <u>860</u> |
| Restricted funds | | | | | |
| Move More Fund | (2,150) | 12,500 | (5,255) | 2,137 | 7,232 |
| Anonymous Donor Fund | 8,135 | - | (698) | - | 7,437 |
| Food Fund | 24,823 | 8,630 | (12,564) | - | 20,889 |
| Uniform Fund | 7,226 | - | (4,131) | - | 3,095 |
| Deaf Friendly School Fund | 18,868 | - | (18,628) | (240) | - |
| Forest School and Pedal Desks Project | 17,870 | - | (5,889) | - | 11,981 |
| Build Together Fund | 49,489 | - | (34,036) | - | 15,453 |
| Back Together Stronger Fund | 973 | - | - | (973) | - |
| No Hewett Family Left Behind Fund - Lockdown 1 | 751 | 413 | - | (1,164) | - |
| No Hewett Family Left Behind Fund - Lockdown 2 | 5,129 | - | - | - | 5,129 |
| Eco Garden Fund | 174 | - | - | (174) | - |
| Wide Horizons and Adventures Fund | 4,000 | 6,000 | (2,610) | - | 7,390 |
| VE Day Fund | 500 | - | (530) | 30 | - |
| Hogwarts School | - | 15,000 | (15,000) | - | - |
| | <u>135,788</u> | <u>42,543</u> | <u>(99,341)</u> | <u>(384)</u> | <u>78,606</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

9. Statement of funds (continued)

| | Balance at 1 March 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 28 February 2022 £ |
|-----------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Total of funds | 137,074 | 45,555 | (103,163) | - | 79,466 |

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

9. Statement of funds (continued)

Definitions of Restricted Funds types:

General fund - available for sundries, misc running costs, parentkind subscriptions and public liability insurance. A transfer of £240 was made to the fund during the year from the Deaf Friendly school fund due to the project ending, with permission from the funder.

Move More Fund - a fund to create more opportunities to move in school. Transfers of £2,137 were made to the fund in the year from related projects which had ended.

Anonymous donor fund - a contribution towards the outdoor space, laptops and school trips.

Food fund - for the renovation of a community lounge and the provision of food to those in need.

Uniform fund - a fund to support those unable to afford uniform items.

Deaf Friendly school - for the purchase of listening equipment and improving acoustics in school. A transfer of £240 was made during the year from the Deaf Friendly school fund to General funds due to the project ending, with permission from the funder.

Forest school and pedal desks fund - for the purchase of pedal desks and a forest school project at Wheatfen Forest School.

Build Together fund - for the creation of a SENd support hub for special needs children.

Back Together Stronger fund - a fund to support health and movement post lockdown. A transfer of £973 was made from the fund in the year to the related project Move More fund.

No Hewett Family Left Behind fund Lockdown 1 - for the purchase of food parcels and laptops to support families in need. A transfer of £1,164 was made from the fund in the year to the related project Move More fund.

No Hewett Family Left Behind fund Lockdown 2 - for the purchase of art boxes and laptops to aid home learning.

Eco Garden Fund - for the creation and improvement of the school eco garden. Note this fund was transferred to Designated funds during the year due to a misallocation to Restricted funds in the previous period.

Wide Horizons and Adventures fund - to fund school trips for those who cannot otherwise afford them.

VE Day fund - an award from Norfolk Community Foundation to create a VE community event in the Eco Garden. A transfer of £30 was made to this fund in the year from the Eco Garden fund to support the project.

Hogwarts - a project to refurbish the dining hall to enable a school culture of dining together. The project provided new seating for the dining hall.

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

9. Statement of funds (continued)

Statement of funds - prior year

| | <i>Income</i> | <i>Expenditure</i> | <i>Transfers</i> | <i>Balance at</i> |
|---|---------------|--------------------|------------------|--------------------|
| | <i>£</i> | <i>£</i> | <i>in/out</i> | <i>28 February</i> |
| | | | | <i>2021</i> |
| | | | | <i>£</i> |
| Unrestricted funds | | | | |
| General Fund | 3,634 | (2,324) | (24) | 1,286 |
| Restricted funds | | | | |
| Move More Fund | - | (2,151) | - | (2,151) |
| Anonymous Donor Fund | 12,350 | (4,215) | - | 8,135 |
| Food Fund | 45,500 | (25,700) | 24 | 19,824 |
| Uniform Fund | 9,000 | (1,774) | - | 7,226 |
| Deaf Friendly School Fund | 41,000 | (22,132) | - | 18,868 |
| Forest School and Pedal Desks Project | 28,000 | (10,130) | - | 17,870 |
| Build Together Fund | 50,000 | (511) | - | 49,489 |
| Back Together Stronger Fund | 23,510 | (22,537) | - | 973 |
| No Hewett Family Left Behind Fund - Lockdown 1 | 28,000 | (27,249) | - | 751 |
| No Hewett Family Left Behind Fund - Lockdown 2 | 37,000 | (26,871) | - | 10,129 |
| Eco Garden Fund | 1,126 | (952) | - | 174 |
| Wide Horizons and Adventures Fund | 4,000 | - | - | 4,000 |
| VE Day Fund | 500 | - | - | 500 |
| | 279,986 | (144,222) | 24 | 135,788 |
| Total of funds | 283,620 | (146,546) | - | 137,074 |

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

10. Summary of funds

Summary of funds - current year

| | Balance at 1 March 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 28 February 2022 £ |
|------------------|---------------------------------|---------------|------------------|--------------------------|--|
| Designated funds | - | 1,179 | (1,179) | 144 | 144 |
| General funds | 1,286 | 1,833 | (2,643) | 240 | 716 |
| Restricted funds | 135,788 | 42,543 | (99,341) | (384) | 78,606 |
| | <u>137,074</u> | <u>45,555</u> | <u>(103,163)</u> | <u>-</u> | <u>79,466</u> |

Summary of funds - prior year

| | <i>Income</i> £ | <i>Expenditure</i> £ | <i>Transfers</i> <i>in/out</i> £ | <i>Balance at</i> <i>28 February</i> <i>2021</i> £ |
|------------------|--------------------|-------------------------|--|---|
| General funds | 3,634 | (2,324) | (24) | 1,286 |
| Restricted funds | 279,986 | (144,222) | 24 | 135,788 |
| | <u>283,620</u> | <u>(146,546)</u> | <u>-</u> | <u>137,074</u> |

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets | 78,606 | 3,260 | 81,866 |
| Creditors due within one year | - | (2,400) | (2,400) |
| Total | <u>78,606</u> | <u>860</u> | <u>79,466</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 135,788 | 2,966 | 138,754 |
| Creditors due within one year | - | (1,680) | (1,680) |
| Total | <u>135,788</u> | <u>1,286</u> | <u>137,074</u> |

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 28 February 2022.

FRIENDS OF HEWETT ASSOCIATION

England & Wales - Charity number 1187100

Accounts

FRIENDS OF HEWETT ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2021

FRIENDS OF HEWETT ASSOCIATION

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FRIENDS OF HEWETT ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

| | |
|----------------------------------|--|
| Trustees | Rebecca Atkinson, Chair Emma McGhee, Trustee Andrea George Samuels, Trustee Rebecca Greengrass, Trustee |
| Charity registered number | 1187100 |
| Principal office | C/O Hewett Academy Cecil Road Norwich NR1 2PL |
| Accountants | Larking Gowen Chartered Accountants King Street House 15 Upper King Street Norwich NR3 1RB |

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2021

The Trustees present their annual report together with the financial statements of the Charity for the period 17 September 2019 to 28 February 2021.

Objectives and activities

a. Policies and objectives

Friends of Hewett is a group of parents, teachers, pupils and supporters fundraising to support the pupils of Hewett Academy. We create events and opportunities to enrich our school environment, remove barriers to education posed by poverty, promote wellbeing, build confidence and empower every Hewett Academy pupil to fulfil their potential.

The objective of the association is to advance the education of pupils in the school and remove barriers to education, in particular by:

- Developing effective relationships between the staff, parents and others associated with the school.
- Engaging in activities or providing facilities or equipment which support the school and advance the education and wellbeing of the pupils.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

When deciding what to spend our funds on, Friends of Hewett trustees will ensure any expenditure meets our core funding priorities. We will only support activities that meet one or more of the following criteria:

- Enrich our School Environment– Improvements to the school environment such as equipment for the playground etc.
- Promote Wellbeing– Events, opportunities and equipment that support the five steps to wellbeing (Connect, Be Active, Keep Learning, Give to Others, Be Mindful).
- Build Confidence– Events and opportunities to enable pupils to grow in confidence
- Empower Pupils– Events, opportunities and equipment to empower pupils to reach their full potential.

Pupils, parents and teachers can provide a 'wish list' of things they would like to see funded at the school. The FofH committee will assess if a suggestion meets the above criteria and then vote if the FofH can meet or contribute towards the cost.

c. Main activities undertaken to further the Charity's purposes for the public benefit

We work with teachers, parents and pupils to identify areas of need within the school community, but which are beyond school remit and budgets, particularly those relating to pupils experiencing poverty, SENd and/or disadvantage. We fundraise to enable projects which address these needs in a positive and collaborative way. We work with school staff to implement projects which are led as a collaboration between Friends of Hewett volunteers and teaching staff.

In addition to this we organise community events to engage the parent community at Hewett Academy, including volunteer events such as our Eco Garden Big Dig Day and Christmas food parcel hamper delivery events.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2021

Achievements and performance

a. Main achievements of the Charity

We have successfully undertaken the following projects since we were established:

- Back Together Stronger Big Rig Project- A project to promote health, fitness, immunity awareness and wellbeing post lockdown and fund a Big Rig Gym outside.
- Community Lounge Renovation- A project to work with Mrs George-Samuels and parent volunteers to renovate a disused staff room into a nurturing homely space to support student and parent welfare.
- Counselling Rooms Renovation- A project with Mrs George-Samuels and parent volunteers to renovate two disused rooms to create nurturing spaces for children to receive talking therapy or hold parent/child contact meetings.
- Homework Club- A project to fund a homework club in the Friends of Hewett Community Lounge for pupils to have a warm meal and do their homework.
- Eco Garden- A project to support Dr Taylor, parent volunteers and pupils to build an eco-garden and science resource on the school site.
- No Hewett Family Left Behind Project- A project to support families and pupils during the first Covid19 lockdown with food parcels, Wi-Fi access and laptops.
- Christmas Hampers- A project to engage parents and teachers to deliver food hampers to Hewett families for Christmas. Led by Mrs Kerner and parent volunteers.
- Build Together Project- A project to renovate the old library to create a specialist support unit for pupils with mental health difficulties and ADHD.
- Uniform Store Fund- A three-year fund to supply new items of uniform to those who need them. Led by Carina Nicholson.
- Deaf Friendly School Project- A project to equip the school with gold standard acoustics equipment in each classroom and run a BSL level one course for enrichment to support students with hearing impairment. Led by Mr Little and Mrs George-Samuels.
- VE Day Event- A project to hold a school community event in the Eco Garden to commemorate VE Day 2020. Postponed to 2021 due to Covid. Led by Dr Taylor.
- Forest School Project and pedal desks for the new Accelerated Learning Unit- A project to support pupils with mental health difficulties and ADHD with a one-year programme of Forest school and specialist pedal desks. Led by Mrs George Samuels in collaboration with Wheatfen Forest School and Friends of Hewett.
- Wide Horizons and Adventures- A project to enable children living in poverty to gain as many life experiences as possible through the provision of funded school trips and activities. Led by Mr Little.
- The Move More Project- A project to combat post lockdown health and fitness with the installation of pedal desks in the behaviour unit and library.
- No Hewett Family Left Behind – Lockdown 2- A project to ensure all Hewett pupils received a laptop for home schooling and art boxes with art materials to support home learning.
- Library for Today- A project to furnish the library with a better selection of gender, BAME, disability and LGBTQ+ representative books.

Financial review

a. Going concern

The charity has very low overheads and any grants payable are fully funded before payment or making a commitment to pay. The trustees continue to plan fundraising to support the charity's objectives in the future. For these reasons and after making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and they continue to adopt the going concern basis in preparing the financial statements.

FRIENDS OF HEWETT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2021

b. Reserves policy

We have no paid staff and maintain minimal overheads. We have a small, unrestricted, reserve fund which is available for sundries and public liability insurance. All other funds come from project-based grants which are restricted to specific projects. At the period end, reserves held were £137,074, with £1,286 being unrestricted and £135,788 being restricted.

Structure, governance and management

a. Constitution

Friends of Hewett Association is a registered charity, number 1187100, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Policies adopted for the induction and training of Trustees

New trustees are provided with copies of the following policies -

- Complaints procedure
- Conflict of interest policy
- Equal opportunities policy
- Expense policy
- Risk management policy
- Volunteering policy

They are also provided with details of a Parentkind membership and logins, as well as access to the charity email account and social media handles.

FRIENDS OF HEWETT ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

Statement of Trustees' responsibilities


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 & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Rebecca Atkinson

Date: 03/05/22

FRIENDS OF HEWETT ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2021

Independent examiner's report to the Trustees of Friends of Hewett Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 28 February 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My 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 the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 17 May 2022

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Norwich

FRIENDS OF HEWETT ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

| | Note | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 2 | 279,460 | 1,730 | 281,190 |
| Other trading activities | 3 | 526 | 1,904 | 2,430 |
| Total income | | 279,986 | 3,634 | 283,620 |
| Expenditure on: | | | | |
| Charitable activities | 4 | 144,222 | 2,324 | 146,546 |
| Total expenditure | | 144,222 | 2,324 | 146,546 |
| Net income | | 135,764 | 1,310 | 137,074 |
| Transfers between funds | 9 | 24 | (24) | - |
| Net movement in funds | | 135,788 | 1,286 | 137,074 |
| Reconciliation of funds: | | | | |
| Net movement in funds | | 135,788 | 1,286 | 137,074 |
| Total funds carried forward | | 135,788 | 1,286 | 137,074 |

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 9 to 15 form part of these financial statements.

FRIENDS OF HEWETT ASSOCIATION

**BALANCE SHEET
AS AT 28 FEBRUARY 2021**

| | Note | 2021 £ |
|--|------|-----------------------|
| Current assets | | |
| Debtors | 7 | 1,680 |
| Cash at bank and in hand | | 137,074 |
| | | <u>138,754</u> |
| Creditors: amounts falling due within one year | 8 | (1,680) |
| | | <u>137,074</u> |
| Net current assets | | <u>137,074</u> |
| Total net assets | | <u><u>137,074</u></u> |
| Charity funds | | |
| Restricted funds | 9 | 135,788 |
| Unrestricted funds | 9 | 1,286 |
| | | <u>137,074</u> |
| Total funds | | <u><u>137,074</u></u> |

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



.....
Rebecca Atkinson

Date: 03/05/22

The notes on pages 9 to 15 form part of these financial statements.

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Hewett Association 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

FRIENDS OF HEWETT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2021

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-----------|--|--|---------------------------------------|
| Donations | 200,510 | 1,730 | 202,240 |
| Grants | 78,950 | - | 78,950 |
| | <u>279,460</u> | <u>1,730</u> | <u>281,190</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

3. Income from other trading activities

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|--------------|--|--|---------------------------------------|
| Fundraising | 526 | 1,292 | 1,818 |
| Other income | - | 612 | 612 |
| | <u>526</u> | <u>1,904</u> | <u>2,430</u> |

4. Analysis of expenditure on charitable activities

Summary by activity

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|---------------------------|--|--|---------------------------------------|
| Enrichment of Environment | 112,797 | 644 | 113,441 |
| Family Support | 23,066 | - | 23,066 |
| Widening Horizons | 8,339 | - | 8,339 |
| Other grants | 20 | - | 20 |
| Support costs | - | 1,680 | 1,680 |
| | <u>144,222</u> | <u>2,324</u> | <u>146,546</u> |

Other than support costs, expenditure reflects the purchase of equipment and goods for use by the Hewett School, and direct payment to the Hewett School to support activities or equipment purchase.

5. Independent examiner's remuneration

| | 2021 £ |
|---|---------------------|
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | <u>1,680</u> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

6. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 28 February 2021, no Trustee expenses have been incurred.

7. Debtors

| | 2021 |
|----------------------------|--------------|
| | £ |
| Due within one year | |
| Donations receivable | 1,680 |
| | <hr/> |
| | 1,680 |
| | <hr/> <hr/> |

8. Creditors: Amounts falling due within one year

| | 2021 |
|------------------------------|-------------|
| | £ |
| Accruals and deferred income | 1,680 |
| | <hr/> <hr/> |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

9. Statement of funds

Statement of funds - current period

| | Income £ | Expenditure £ | Transfers in/out £ | Balance at 28 February 2021 £ |
|---|----------------|------------------|--------------------------|--|
| Unrestricted funds | | | | |
| General Fund | 3,634 | (2,324) | (24) | 1,286 |
| Restricted funds | | | | |
| Move More Fund | - | (2,151) | - | (2,151) |
| Anonymous Donor Fund | 12,350 | (4,215) | - | 8,135 |
| Community Loung & Food Fund | 45,500 | (25,700) | 24 | 19,824 |
| Uniform Fund | 9,000 | (1,774) | - | 7,226 |
| Deaf Friendly School Fund | 41,000 | (22,132) | - | 18,868 |
| Forest School and Pedal Desks Project | 28,000 | (10,130) | - | 17,870 |
| Build Together Fund | 50,000 | (511) | - | 49,489 |
| Back Together Stronger Fund | 23,510 | (22,537) | - | 973 |
| No Hewett Family Left Behind Fund | 28,000 | (27,249) | - | 751 |
| No Hewett Family Left Behind Fund - Lockdown 2 | 37,000 | (26,871) | - | 10,129 |
| Eco Garden Fund | 1,126 | (952) | - | 174 |
| Wide Horizons and Adventures Fund | 4,000 | - | - | 4,000 |
| VE Day Fund | 500 | - | - | 500 |
| | 279,986 | (144,222) | 24 | 135,788 |
| Total of funds | 283,620 | (146,546) | - | 137,074 |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

9. Statement of funds (continued)

Definitions of Restricted Funds types:

General fund - available for sundries, misc running costs, parentkind subscriptions and public liability insurance.

Move More Fund - a fund to create more oppotunities to move in school.

Anonymous donor fund - a contribution towards the outdoor space, laptops and school trips.

Community lounge and food fund - for the renovation of a community lounge and the provision of food to those in need.

Uniform fund - a fund to support those unable to afford uniform items.

Deaf Friendly school - for the purchase of listening equipment and improving acoustics in school.

Forest school and pedal desks fund - for the purchase of pedal desks and a forest school project at Wheatfen Forest School.

Build Together fund - for the creation of a SENd support hub for speical needs children.

Back Together Stronger fund - a fund to support health and movement post lockdown.

No Hewett Family Left Beind fund Lockdown 1 - for the purchase of food parcels and laptops to support families in need.

No Hewett Family Left Behind fund lockdown 2 - for the purchase of art boxes and laptops to aid home learning.

Eco Garden Fund - for the creation and improvement of the school eco garden.

Wide Horizons and Adventures fund - To fund school trips for those who cannot otherwise afford them.

VE Day fund - an award from Norfolk Community Foundation to create a VE community event in the Eco Garden.

10. Summary of funds

Summary of funds - current period

| | Income | Expenditure | Transfers | Balance at |
|------------------|---------|-------------|-----------|-------------|
| | £ | £ | in/out | 28 February |
| | | | £ | 2021 |
| | | | | £ |
| General funds | 3,634 | (2,324) | (24) | 1,286 |
| Restricted funds | 279,986 | (144,222) | 24 | 135,788 |
| | 283,620 | (146,546) | - | 137,074 |
| | 283,620 | (146,546) | - | 137,074 |

FRIENDS OF HEWETT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 135,788 | 2,966 | 138,754 |
| Creditors due within one year | - | (1,680) | (1,680) |
| Total | <u>135,788</u> | <u>1,286</u> | <u>137,074</u> |

12. Related party transactions

The Charity has not entered into any related party transaction during the period, nor are there any outstanding balances owing between related parties and the Charity at 28 February 2021.