

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022  
FOR  
FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

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FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022**

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# **FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

## **REPORT OF THE TRUSTEES FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022**

The trustees present their report with the financial statements of the charity for the period 4 February 2022 to 31 October 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The aim of the group is to advance the education of pupils in the school in particular by developing effective relationships between the staff, parents and others associated with the school. We aim to engage in activities by providing facilities or equipment which support the school and advance the education of the pupils.

#### **Public benefit**

The services offered by the charity are deemed to be beneficial by their nature and are available to a large section of the public. The trustees have had regard to the Charity Commissions guidance on public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Since inception we have held various fundraising events for children. These include a summer raffle, 2p Tuesday, Easter fun activities and freezpop Fridays.

A school lottery has been set up with winners being drawn weekly as well as a second hand uniform shop.

School were successful in their bid for Orcina funding which was administered through the charity account. Money was set out to support local schools recover quickly from the educational pressures that have been shouldered by schools during the pandemic. Financial support was targeted in three broad areas, SEND, overcoming barriers to teaching and learning and capacity building.

### **FINANCIAL REVIEW**

#### **Financial position**

The financial position of the charity remains strong. With a new head in place in September we are looking to spend the money raised so far and continue to grow the charity and run more fundraising activities in the future.

Income streams provide a total income of £86k. Charity expenses and transfers to school total £84k. As a result there was a surplus contribution to reserves of £2k.

#### **Reserves policy**

Since inception we have always worked on the principle that we would have enough in reserves to hold 6 months worth of fundraising activities and to pay for the lottery licence and we will continue to do this.

#### **Going concern**

The purpose of the Charity's reserves is to provide sufficient protection against changing financial circumstances and to support future fundraising events to enable the Charity to continue to fulfil its principal purpose. The level of general reserves as reflected in Note 11 to the financial statements is represented by net current assets and is considered sufficient for the Charity to meet its short to medium term expenditure obligations.

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.

### **FUTURE PLANS**

The main objective of the trustees is to continue to expand the fundraising events at school.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is controlled by its governing document, a constitution adopted on 22 November 2021.

#### **Organisational structure**

Unincorporated Charity

**FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1197791

**Principal address**

Croftlands Junior School  
Oakwood Drive  
Ulverston  
Cumbria  
LA12 9JU

**Trustees**

Mrs L Bayliff Treasurer (appointed 4.2.22)  
Mrs S Hughes (appointed 4.2.22) (resigned 5.7.23)  
Mrs M Rooney (appointed 4.2.22) (resigned 5.7.23)  
Mrs J Hardisty (appointed 5.7.23)  
Mrs H Rogers (appointed 5.7.23)

**Independent Examiner**

Mr P Hornby FCCA, FCA  
J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**Bankers**

Lloyds Bank plc  
121-135 Dalton Road  
Barrow-in-Furness  
Cumbria  
LA14 1HZ

Approved by order of the board of trustees on 9 February 2024 and signed on its behalf by:

Mrs L Bayliff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

**Independent examiner's report to the trustees of Friends of Croftlands Junior School**

I report to the charity trustees on my examination of the accounts of Friends of Croftlands Junior School (the Trust) for the period 4 February 2022 to 31 October 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P Hornby FCCA, FCA  
The Institute of Chartered Accountants in England and Wales

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

9 February 2024

**FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Charitable activities</b>		
Charitable activities		85,669
		<hr/>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Charitable activities		84,181
		<hr/>
<b>NET INCOME</b>		1,488
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,488
		<hr/> <hr/>

The notes form part of these financial statements

**FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

**BALANCE SHEET  
31 OCTOBER 2022**

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash in hand		1,488
<b>NET CURRENT ASSETS</b>		<u>1,488</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,488
<b>NET ASSETS</b>		<u>1,488</u>
<b>FUNDS</b>	3	
Unrestricted funds		<u>1,488</u>
<b>TOTAL FUNDS</b>		<u>1,488</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 February 2024 and were signed on its behalf by:

Mrs L Bayliff - Trustee

# FRIENDS OF CROFTLANDS JUNIOR SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2022.

### 3. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>		
General fund	1,488	1,488
<b>TOTAL FUNDS</b>	<u>1,488</u>	<u>1,488</u>



**FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022**

**3. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,669	(84,181)	1,488
<b>TOTAL FUNDS</b>	<u>85,669</u>	<u>(84,181)</u>	<u>1,488</u>

There was no restricted funding received in the year.

**4. RELATED PARTY DISCLOSURES**

Mrs L Bayliff, a Trustee of the charity, is an employee at J F Hornby & Co who are the charity's independent examiners.

**FRIENDS OF CROFTLANDS JUNIOR SCHOOL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 4 FEBRUARY 2022 TO 31 OCTOBER 2022**

£

**INCOME AND ENDOWMENTS**

**Charitable activities**

Orcina grant	84,050
Fundraising	1,469
Grants	150
	<hr/>
	85,669
	<hr/>
<b>Total incoming resources</b>	85,669

**EXPENDITURE**

**Support costs**

<b>Management</b>	
Fundraising costs	91
Transfers to school	84,050
Licences	40
	<hr/>
	84,181
	<hr/>
Total resources expended	84,181
	<hr/>
<b>Net income</b>	1,488
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This page does not form part of the statutory financial statements