


CRK Accounting Limited
12a Fleet Business Park
Sandy Lane
Church Crookham
Fleet
Hampshire
GU52 8BF

Dear Sir

This representation letter is provided in connection with your preparation of the financial statements of the charity for the year ending 31st August 2023.

1. We acknowledge as trustees our responsibility under the Companies Act 2006 and SORP for preparing financial statements, which you have drafted on my behalf, which give a true and fair view of the financial position of the charity as of 31st August 2023 and of the results of its operations for the year then ended and for making accurate representations to you.
2. All accounting records and relevant information have been made available to you for the purpose of your preparation of the accounts, and all transactions undertaken by the charity have been properly reflected in the accounting records or other information provided to you. All other records and related information have been made available to you.
3. There have been no irregularities or allegations thereof involving management or employees who have a significant role in internal control, or that could have a material effect on the financial statements.
4. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws and regulations which provide a legal framework within which the company conducts its business.
5. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
6. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that we have disclosed to you all related party transactions relevant to the company and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.
8. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.
9. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
10. The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the accounts.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.


S Napier
Chairman
Treasurer


L Pell
Chairman

Date 25/1/24

Charity registration number: 284361

The Heatherside Schools' Association

Annual Report and Financial Statements

for the Year Ended 31 August 2023

The Heatherside Schools' Association

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The Heatherside Schools' Association

Reference and Administrative Details

Chairman	L Pell, (appointed 30 September 2022)
Trustees	N Thapa F Baker, (resigned 30 September 2022) H Straker, (resigned 30 September 2022) A Britton C Clark
Secretary	C Tarrant
Other Officers	S Napier, Treasurer E Elliot, (resigned as Chairman 30 September 2022) F Barnes, Co-Chair, (resigned 30 September 2022)
Charity Registration Number	284361
Principal Office	Heatherside Infant and Junior Schools Reading Road South Fleet Hampshire GU52 7TH
Independent Examiner	CRK Accounting Limited 12a Fleet Business Park Sandy Lane Church Crookham Fleet Hampshire GU52 8BF

The Heatherside Schools' Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

Objects and aims

The objective of the association is to advance the education of the pupils of the schools by providing and assisting in the provision of facilities for education at the Heatherside Schools (not normally provided by the Local Education Authority) and as an ancillary thereto and in furtherance of the objective the association may:

- Foster more extended relationships between staff, parents and others associated with the school;
- Engage in activities, which support the schools and advance the education of the pupils attending it.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity and has the Charity registration number 284361.

Recruitment and appointment of trustees

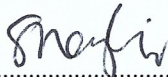
Recruitment shall be open and free to all parents/guardians and staff associated with children attending the Heatherside Schools.

Major risks and management of those risks

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The annual report was approved by the trustees of the charity on 25/1/24 and signed on its behalf by:



S Napier
Other officer



L Pell
Chairman

The Heatherside Schools' Association

Statement of Trustees' Responsibilities

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


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 29/1/24 and signed on its behalf by:



S Napier
Other Officer



L Pell
Chairman

The Heatherside Schools' Association

Independent Examiner's Report to the trustees of The Heatherside Schools' Association

I report to the trustees on my examination of the accounts of The Heatherside Schools' Association for the year ended 31 August 2023.

Responsibilities and basis of report

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

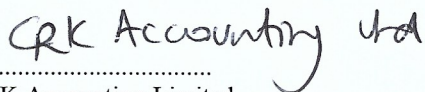
I report in respect of my examination of the The Heatherside Schools' Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Heatherside Schools' Association 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 accounting 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.


.....
CRK Accounting Limited

12a Fleet Business Park
Sandy Lane
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Fleet
Hampshire
GU52 8BF

Date: 29/1/24

The Heatherside Schools' Association

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		-	19,001	19,001
Charitable activities		-	35,842	35,842
Other trading activities		-	3,028	3,028
Other income		-	348	348
Total income		-	58,219	58,219
Expenditure on:				
Raising funds		(548)	-	(548)
Charitable activities		(600)	(50,816)	(51,416)
Total expenditure		(1,148)	(50,816)	(51,964)
Net (expenditure)/income		(1,148)	7,403	6,255
Gross transfers between funds		1,000	(1,000)	-
Net movement in funds		(148)	6,403	6,255
Reconciliation of funds				
Total funds brought forward		323	61,127	61,450
Total funds carried forward	13	175	67,530	67,705
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		-	11,624	11,624
Charitable activities		-	31,788	31,788
Other trading activities		-	2,695	2,695
Other income		-	4	4
Total income		-	46,111	46,111
Expenditure on:				
Raising funds		(388)	-	(388)
Charitable activities		(600)	(16,318)	(16,918)
Total expenditure		(988)	(16,318)	(17,306)
Net (expenditure)/income		(988)	29,793	28,805
Gross transfers between funds		1,000	(1,000)	-
Net movement in funds		12	28,793	28,805
Reconciliation of funds				
Total funds brought forward		310	32,333	32,643
Total funds carried forward	13	322	61,126	61,448

The notes on pages 8 to 13 form an integral part of these financial statements.

The Heatherside Schools' Association

Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

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

The funds breakdown for 2022 is shown in note 13.


The Heatherside Schools' Association

(Registration number: 284361)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	11	68,303	62,049
Creditors: Amounts falling due within one year	12	<u>(598)</u>	<u>(601)</u>
Net assets		<u>67,705</u>	<u>61,448</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		67,530	61,126
Unrestricted income funds			
Unrestricted funds		<u>175</u>	<u>322</u>
Total funds	13	<u>67,705</u>	<u>61,448</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 25/1/24 and signed on their behalf by:


.....
S Napier
Other officer


.....
L Pell
Chairman

The Heatherside Schools' Association

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Heatherside Schools' Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

The Heatherside Schools' Association

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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

The Heatherside Schools' Association

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Financial instruments

2 Income from donations and legacies

	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	19,001	19,001	11,624
	<u>19,001</u>	<u>19,001</u>	<u>11,624</u>

3 Income from charitable activities

	Restricted £	Total 2023 £	Total 2022 £
Fundraising events - Junior	17,921	17,921	15,894
Fundraising events - Infant	17,921	17,921	15,894
	<u>35,842</u>	<u>35,842</u>	<u>31,788</u>
		Restricted funds £	Total funds £
Junior		17,921	17,921
Infant		17,921	17,921
Total for 2023		<u>35,842</u>	<u>35,842</u>
Total for 2022		<u>31,788</u>	<u>31,788</u>

4 Income from other trading activities

	Restricted funds £	Total funds £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	3,028	3,028	2,695
	<u>3,028</u>	<u>3,028</u>	<u>2,695</u>

5 Other income

	Restricted £	Total 2023 £	Total 2022 £
Investment income	348	348	4
	<u>348</u>	<u>348</u>	<u>4</u>

The Heatherside Schools' Association

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted General £	Total 2023 £	Total 2022 £
Costs of generating income		548	548	388
		<u>548</u>	<u>548</u>	<u>388</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Junior	-	-	13,961	13,961	4,127
Infant	-	-	25,071	25,071	2,839
Governance costs	600	-	-	600	600
		<u>600</u>	<u>39,032</u>	<u>39,632</u>	<u>7,566</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	600	600	600
	<u>600</u>	<u>600</u>	<u>600</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Heatherside Schools' Association

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

10 Taxation

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

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>68,303</u>	<u>62,049</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	(2)	1
Accruals	<u>600</u>	<u>600</u>
	<u>598</u>	<u>601</u>

13 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted funds					
General	323	-	(1,148)	1,000	175
Restricted funds	<u>61,127</u>	<u>58,219</u>	<u>(50,816)</u>	<u>(1,000)</u>	<u>67,530</u>
Total funds	<u>61,450</u>	<u>58,219</u>	<u>(51,964)</u>	<u>-</u>	<u>67,705</u>
	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted					
General	(310)	-	988	(1,000)	(322)
Restricted	<u>(32,333)</u>	<u>(46,111)</u>	<u>16,318</u>	<u>1,000</u>	<u>(61,126)</u>
Total funds	<u>(32,643)</u>	<u>(46,111)</u>	<u>17,306</u>	<u>-</u>	<u>(61,448)</u>

The Heatherside Schools' Association

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Current assets	68,303	68,303
Current liabilities	(598)	(598)
Total net assets	<u>67,705</u>	<u>67,705</u>

15 Analysis of net funds

	At 1 September 2022 £	At 31 August 2023 £
Cash at bank and in hand	<u>62,049</u>	<u>62,049</u>
Net debt	<u>62,049</u>	<u>62,049</u>