

BOURNEMOUTH SCHOOL FUND

England & Wales · Charity number 291760

Details

Status Registered

Legal form Other

Registered 1985-05-13

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

Contact

Address Bournemouth School
East Way
Bournemouth
BH8 9PY

Phone 01202512609

Email dlewis@bournemouth-school.org

Activities

Objects: ADVANCING THE EDUCATION OF THE PUPILS OF BOURNEMOUTH SCHOOL BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR THE EDUCATION OF PUPILS AT THE SCHOOL NOT NORMALLY PROVIDED BY THE LOCAL AUTHORITY.

Activities: In-house fund raising

Classification

- **How:** Makes Grants To Individuals, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** CATCHMENT AREA OF THE SCHOOL
- Bournemouth
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£103,313	£67,949	-	-
2024-08-31	£51,390	£64,130	-	-
2023-08-31	£57,945	£101,790	-	-
2022-08-31	£64,037	£61,302	-	-
2021-08-31	£72,243	£69,411	-	-

Trustees

Name	Role	Appointed
DR DORIAN PAUL LEWIS CCHEM MRSC	Chair	2011-06-22
JULIE ANN WHEATLEY		2011-06-20

BOURNEMOUTH SCHOOL FUND

England & Wales - Charity number 291760

Accounts

BOURNEMOUTH SCHOOL FUND

Registered Charity Number: 291760

Report and Financial Statements

For the year ended 31 August 2025

BOURNEMOUTH SCHOOL FUND

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BOURNEMOUTH SCHOOL FUND

Legal and Administrative Details

Legal Status

The Bournemouth School Fund was founded on 4 October 1984 as a charitable trust and is registered with the Charity Commission under registration number 291760. The operations of the charity are governed by the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997.

Charity Registration Number: 291760

Trustees

The current trustees are as follows:

Dr D P Lewis
Mrs J A Wheatley

Registered Office and Operational Address

Bournemouth School
East Way
Bournemouth
Dorset
BH8 9PY

Head of Finance and Administration

Mrs K Newton

Bankers

Lloyds Bank Plc
45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

Independent Examiner

Esme Shakeshaft (FCCA)
Moore (South) LLP
33 The Clarendon Centre
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Report of the Trustees

The trustees present their annual report together with the independently examined financial statements of the charity for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Charities: Statement of Recommended Practice (SORP) (FRS102) 2019 applicable to charities, preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The objectives of the Bournemouth School Fund are set out in the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997. The fund exists for advancing the education of pupils by providing and assisting in the provision of facilities for the education of pupils at the school. The trustees have considered the Charity Commission's general guidance on public benefit when reviewing the objective and activities and in planning future activities.

Structure, Governance and Management

Bournemouth School Fund is registered with the charity commission and constituted by deed of trust. The charity is administered by the two trustees: Dr D P Lewis and Mrs J A Wheatley.

Strategic Report

Achievements and Performance

The charity's trustees can report that the fund was fully operational throughout the year under review. All of the fund's activities focus on the advancement of education and are undertaken to further the fund's charitable purposes for the public benefit.

During the year ended 31 August 2025 donations of £2,589 were made to Bournemouth School. These donations included:

- PE high jump	£1,483
- Maths challenges	£225
- Music	£187

Financial Review

The results for the year are set out on page 5.

The charity's main income is £47,374 from donations and £55,918 income for the ski trip.

The charity's main expenditure is £2,589 of donations to Bournemouth School to enhance the provision of education at the school and £55,407 for the ski trip. Other donations of £3,190 were also made during the year.

There was a net income for the year of £35,364. Donations being received were lower than in the previous year and fewer donations were made out to Bournemouth School to fund other educational expenditure.

The trustees are satisfied that all the assets are freely available to be used for the charity's activities and are adequate to fulfil the charity's obligations.

BOURNEMOUTH SCHOOL FUND

Report of the Trustees (continued)

Reserves Policy

The trustees consider that significant cash resources are not necessary to meet the on-going expenditure of the fund. However, the trustees are actively seeking further projects in line with the fund's objectives which will be financed out of existing funds.

Risk Management

The trustees have undertaken a review of risks which may have an effect on the fund and its activities. The trustees are satisfied that no significant risks exist in this respect.

Plans for Future Periods

The charity's trustees continue to consider ways to use the charity's resources for advancing the education of pupils.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws 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 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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 the trustees and signed on behalf of the trustees by



Dr D P Lewis
Chair of Trustees

Date: 9 December 2025

BOURNEMOUTH SCHOOL FUND

Independent Examiner's Report to the Trustees of Bournemouth School Fund

I report on the accounts of Bournemouth School Fund (the Charity) for the year ended 31 August 2025, which are set out on pages 5 to 11.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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 the 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.

Esme Shakeshaft

.....
Esme Shakeshaft (FCCA)
Moore (South) LLP

..... 12/12/2025
Date

Chartered Accountants

33 The Clarendon Centre,
Dairy Meadow Lane,
Salisbury, Wiltshire, SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities (including Income and Expenditure Account) for the Year ended 31 August 2025

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income					
Donations and Legacies		2,767	44,607	47,374	49,846
School Events and Activities		-	55,918	55,918	40
Other Charitable Activities		-	-	-	1,479
Investments		-	16	16	16
Other Income		-	5	5	9
Total Income		<u>2,767</u>	<u>100,546</u>	<u>103,313</u>	<u>51,390</u>
Expenditure					
Charitable Activities	2	1,483	64,529	66,012	62,349
Other Costs	3	-	1,937	1,937	1,781
Total Expenditure		<u>1,483</u>	<u>66,466</u>	<u>67,949</u>	<u>64,130</u>
Net Income/(Expenditure)		1,284	34,080	35,364	(12,740)
Funds as at 1 September 2024		265	120,212	120,477	133,217
Funds as at 31 August 2025		<u>1,549</u>	<u>154,292</u>	<u>155,841</u>	<u>120,477</u>

There was no income or expenditure in either of the above years other than those shown in the statement above. All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities (including Income and Expenditure Account) for the Year ended 31 August 2025

Comparative year information for the year ended 31 August 2024

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations and Legacies		50	49,796	49,846	56,174
School Events and Activities		-	40	40	434
Other Charitable Activities		-	1,479	1,479	1,295
Investments		-	16	16	19
Other Income		-	9	9	23
Total Income		50	51,340	51,390	57,945
Expenditure					
Charitable Activities	2	-	62,349	62,349	100,895
Other Costs	3	-	1,781	1,781	895
Total Expenditure		-	64,130	64,130	101,790
Net (Expenditure)/Income		50	(12,790)	(12,740)	(43,845)
Funds as at 1 September 2023		215	133,002	133,217	177,062
Funds as at 31 August 2024		265	120,212	120,477	133,217

BOURNEMOUTH SCHOOL FUND

Balance Sheet as at 31 August 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors and Prepayments	4	17,275	18,658
Cash at Bank and In Hand		187,613	157,577
		<u>204,888</u>	<u>176,235</u>
Creditors: Amounts falling due within one year			
	5	49,047	55,758
Net Current Assets		<u>49,047</u>	<u>55,758</u>
Represented by			
Restricted funds		1,549	265
Unrestricted funds		154,292	120,212
Total Funds		<u>155,841</u>	<u>120,477</u>

Approved by the trustees and signed on their behalf by:



Dr D P Lewis
Chair of Trustees
Date: 9 December 2025

The notes on pages 8 to 11 form an integral part of these financial statements

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2025

1. Statement of Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

The charity is unincorporated and the address of the principle office is given on Page 1 of these financial statements. The nature of the charity's operations and principle activities are explained in the Trustees Report.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS 102) issued in October 2019, and the Charities Act 2011.

Bournemouth School Fund meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £1.

Going concern

The Trustees' have concluded that the charity has adequate resources to continue into the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

Expenditure in respect of charitable activities is calculated to include all the expenses incurred directly in providing school activities.

Expenditure in respect of other costs encompasses those expenses which are not directly for the purposes of charitable activities.

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity Bournemouth School Fund is exempt from taxation of income and gains within schedule 3 of the Charities Act 2022 and paragraph 1 Schedule 6 of the Finance Act 2010 to the extent that these are applied to its charitable objectives. No tax charge has arisen in the year.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2025

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Debtors

Debtors are recorded at the settlement amounts. Prepayments are valued as the amounts prepaid at the balance sheet date.

Cash at bank and in hand

Cash at bank and in hand includes cash and 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.

Creditors

Creditors payable within one year are recorded at transaction price.

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.

Fund accounting

Restricted funds are to be used for specific purposes as determined by the donors. Expenditure which meets this criteria is charged to the fund as incurred.

Unrestricted funds are available to use at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees believe there are no such significant items.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2025

2. Charitable Activities

	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Total 2024 £
School Events and Activities	-	55,786	55,786	20
Speech Day Costs	-	3,787	3,787	4,293
Sports Activities	-	660	660	678
Donations	1,483	4,296	5,779	55,879
Sixth Form Yearbook	-	-	-	1,479
Prefect Badges/Ties	-	-	-	-
	<u>1,483</u>	<u>64,529</u>	<u>66,012</u>	<u>62,349</u>

3. Other Costs

	2025 £	2024 £
Independent Examiner's Fees	918	876
Bank Charges	1,019	905
	<u>1,937</u>	<u>1,781</u>

4. Debtors and Prepayments

	2025 £	2024 £
Income Tax Recoverable	7,425	8,279
Prepayments	9,850	10,379
	<u>17,275</u>	<u>18,658</u>

All debtors are due within one year

5. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade Creditors	71	77
Accruals	-	-
Deferred Income	48,976	55,681
	<u>49,047</u>	<u>55,758</u>

Deferred income as at 31st August 2025 relates to the ski trip and music fund.

6. Trustees

None of the trustees received any remuneration or re-imbusement of expenses during the year under review nor during the previous year.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2025

7. Restricted Funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Musical Instrument Purchase	265	235	-	500
PE Equipment Purchase	-	1,530	(1,483)	47
Legacy	-	1,002	-	1,002
Total restricted funds	265	2,767	(1,483)	1,549

Comparative information

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Musical Instrument Purchase	215	50	-	265
Total restricted funds	215	50	-	265

8. Analysis of net assets by funds

	Unrestricted £	Restricted £	2025 £
Current assets	203,340	1,549	204,889
Creditors	(49,047)	-	(49,047)
Total net assets	154,293	1,549	155,842

Comparative information

	Unrestricted £	Restricted £	2024 £
Current assets	175,970	265	176,235
Creditors	(55,758)	-	(55,758)
Total net assets	120,212	265	120,477

9. Related Party Transactions

Donations of £2,589 were made to Bournemouth School during the year (2024: £50,000).

BOURNEMOUTH SCHOOL FUND

England & Wales - Charity number 291760

Accounts

BOURNEMOUTH SCHOOL FUND

Registered Charity Number: 291760

Report and Financial Statements

For the year ended 31 August 2024

BOURNEMOUTH SCHOOL FUND

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Legal and Administrative Details

Legal Status

The Bournemouth School Fund was founded on 4 October 1984 as a charitable trust and is registered with the Charity Commission under registration number 291760. The operations of the charity are governed by the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997.

Charity Registration Number: 291760

Trustees

The current trustees are as follows:

Dr D P Lewis
Mrs J A Wheatley

Registered Office and Operational Address

Bournemouth School
East Way
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Dorset
BH8 9PY

Head of Finance and Administration

Mrs K Newton

Bankers

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Independent Examiner

Esme Shakeshaft (FCCA)
Moore (South) LLP
33 The Clarendon Centre
Dairy Meadow Lane
Salisbury
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SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Report of the Trustees

The trustees present their annual report together with the independently examined financial statements of the charity for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Charities: Statement of Recommended Practice (SORP) (FRS102) 2019 applicable to charities, preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The objectives of the Bournemouth School Fund are set out in the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997. The fund exists for advancing the education of pupils by providing and assisting in the provision of facilities for the education of pupils at the school. The trustees have considered the Charity Commission's general guidance on public benefit when reviewing the objective and activities and in planning future activities.

Structure, Governance and Management

Bournemouth School Fund is registered with the charity commission and constituted by deed of trust. The charity is administered by the two trustees: Dr D P Lewis and Mrs J A Wheatley.

Strategic Report

Achievements and Performance

The charity's trustees can report that the fund was fully operational throughout the year under review. All of the fund's activities focus on the advancement of education and are undertaken to further the fund's charitable purposes for the public benefit.

During the year ended 31 August 2024 donations of £50,000 were made to Bournemouth School. These donations included:

- Careers support	£19,533
- Library resources	£7,185
- PE coaches/referees	£5,438
- Lecture theatre carpeting	£15,349

Financial Review

The results for the year are set out on page 5.

The charity's main income is £49,846 from donations.

The charity's main expenditure is £50,000 of donations to Bournemouth School to enhance the provision of education at the school. Other donations of £5,879 were also made during the year.

There was a net expenditure for the year of £(12,740) due to a decrease in donations being received and the use of brought forward reserves to make donations to Bournemouth School to fund other educational expenditure.

The trustees are satisfied that all the assets are freely available to be used for the charity's activities and are adequate to fulfil the charity's obligations.

BOURNEMOUTH SCHOOL FUND

Report of the Trustees (continued)

Reserves Policy

The trustees consider that significant cash resources are not necessary to meet the on-going expenditure of the fund. However, the trustees are actively seeking further projects in line with the fund's objectives which will be financed out of existing funds.

Risk Management

The trustees have undertaken a review of risks which may have an effect on the fund and its activities. The trustees are satisfied that no significant risks exist in this respect.

Plans for Future Periods

The charity's trustees continue to consider ways to use the charity's resources for advancing the education of pupils.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws 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 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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 the trustees and signed on behalf of the trustees by



Dr D P Lewis
Chair of Trustees

Date: 10 December 2024

BOURNEMOUTH SCHOOL FUND

Independent Examiner's Report to the Trustees of Bournemouth School Fund

I report on the accounts of Bournemouth School Fund (the Charity) for the year ended 31 August 2024, which are set out on pages 5 to 11.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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 the 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.

.....
Esme Shakeshaft (FCCA)
Moore (South) LLP

11 Dec 2024
.....
Date

Chartered Accountants

33 The Clarendon Centre,
Dairy Meadow Lane,
Salisbury, Wiltshire, SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities (including Income and Expenditure Account) for the Year ended 31 August 2024

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations and Legacies		50	49,796	49,846	56,174
School Events and Activities		-	40	40	434
Other Charitable Activities		-	1,479	1,479	1,295
Investments		-	16	16	19
Other Income		-	9	9	23
Total Income		<u>50</u>	<u>51,340</u>	<u>51,390</u>	<u>57,945</u>
Expenditure					
Charitable Activities	2	-	62,349	62,349	100,895
Other Costs	3	-	1,781	1,781	895
Total Expenditure		<u>-</u>	<u>64,130</u>	<u>64,130</u>	<u>101,790</u>
Net (Expenditure)/Income		50	(12,790)	(12,740)	(43,845)
Funds as at 1 September 2023		215	133,002	133,217	177,062
Funds as at 31 August 2024		<u>265</u>	<u>120,212</u>	<u>120,477</u>	<u>133,217</u>

There was no income or expenditure in either of the above years other than those shown in the statement above. All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities (including Income and Expenditure Account) for the Year ended 31 August 2024

Comparative year information for the year ended 31 August 2023

	Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations and Legacies		1,115	55,059	56,174	63,370
School Events and Activities		-	434	434	315
Other Charitable Activities		-	1,295	1,295	43
Investments		-	19	19	58
Other Income		-	23	23	251
Total Income		1,115	56,830	57,945	64,037
Expenditure					
Charitable Activities	2	2,300	98,595	100,895	60,475
Other Costs	3	-	895	895	827
Total Expenditure		2,300	99,490	101,790	61,302
Net (Expenditure)/Income		(1,185)	(42,660)	(43,845)	2,735
Funds as at 1 September 2022		1,400	175,662	177,062	174,327
Funds as at 31 August 2023		215	133,002	133,217	177,062

BOURNEMOUTH SCHOOL FUND

Balance Sheet as at 31 August 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors and Prepayments	4	18,658	8,679
Cash at Bank and In Hand		157,577	127,196
		<u>176,235</u>	<u>135,875</u>
Creditors: Amounts falling due within one year			
	5	55,758	2,658
Net Current Assets		<u>55,758</u>	<u>133,217</u>
Represented by			
Restricted funds		265	215
Unrestricted funds		120,212	133,002
Total Funds		<u>120,477</u>	<u>133,217</u>

Approved by the trustees and signed on their behalf by:



Dr D P Lewis
Chair of Trustees
Date: 10 December 2024

The notes on pages 8 to 11 form an integral part of these financial statements

BOURNEMOUTH SCHOOL FUND

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

1. Statement of Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

The charity is unincorporated and the address of the principle office is given on Page 1 of these financial statements. The nature of the charity's operations and principle activities are explained in the Trustees Report.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS 102) issued in October 2019, and the Charities Act 2011.

Bournemouth School Fund meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £1.

Going concern

The Trustees' have concluded that the charity has adequate resources to continue into the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

Expenditure in respect of charitable activities is calculated to include all the expenses incurred directly in providing school activities.

Expenditure in respect of other costs encompasses those expenses which are not directly for the purposes of charitable activities.

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity Bournemouth School Fund is exempt from taxation of income and gains within schedule 3 of the Charities Act 2022 and paragraph 1 Schedule 6 of the Finance Act 2010 to the extent that these are applied to its charitable objectives. No tax charge has arisen in the year.

BOURNEMOUTH SCHOOL FUND

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

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Debtors

Debtors are recorded at the settlement amounts. Prepayments are valued as the amounts prepaid at the balance sheet date.

Cash at bank and in hand

Cash at bank and in hand includes cash and 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.

Creditors

Creditors payable within one year are recorded at transaction price.

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.

Fund accounting

Restricted funds are to be used for specific purposes as determined by the donors. Expenditure which meets this criteria is charged to the fund as incurred.

Unrestricted funds are available to use at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees believe there are no such significant items.

BOURNEMOUTH SCHOOL FUND

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

2. Charitable Activities

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
School Events and Activities	-	20	20	464
Speech Day Costs	-	4,293	4,293	4,523
Sports Activities	-	678	678	607
Donations	-	55,879	55,879	93,584
Sixth Form Yearbook	-	1,479	1,479	1,717
Prefect Badges/Ties	-	-	-	-
	<u>-</u>	<u>62,349</u>	<u>62,349</u>	<u>100,895</u>

3. Other Costs

	2024 £	2023 £
Independent Examiner's Fees	876	834
Bank Charges	905	61
	<u>1,781</u>	<u>895</u>

4. Debtors and Prepayments

	2024 £	2023 £
Income Tax Recoverable	8,279	8,679
Prepayments	10,379	-
	<u>18,658</u>	<u>8,679</u>

All debtors are due within one year

5. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	77	-
Accruals	-	-
Deferred Income	55,681	2,658
	<u>55,758</u>	<u>2,658</u>

6. Trustees

None of the trustees received any remuneration or re-imbusement of expenses during the year under review nor during the previous year.

BOURNEMOUTH SCHOOL FUND

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

7. Restricted Funds

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Musical Instrument Purchase	215	50	-	265
Total restricted funds	215	50	-	265

Comparative information

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Musical Instrument Purchase	100	115	-	215
PE Resources	1,300	1,000	(2,300)	-
Total restricted funds	1,400	1,115	(2,300)	215

8. Analysis of net assets by funds

	Unrestricted £	Restricted £	2024 £
Current assets	175,970	265	176,235
Creditors	(55,758)	-	(55,758)
Total net assets	120,212	265	120,477

Comparative information

	Unrestricted £	Restricted £	2023 £
Current assets	135,660	215	135,875
Creditors	(2,658)	-	(2,658)
Total net assets	133,002	215	133,217

9. Related Party Transactions

Donations of £50,000 were made to Bournemouth School during the year (2023: £85,356).

BOURNEMOUTH SCHOOL FUND

England & Wales - Charity number 291760

Accounts

BOURNEMOUTH SCHOOL FUND

Registered Charity Number: 291760

Report and Financial Statements

For the year ended 31 August 2023

BOURNEMOUTH SCHOOL FUND

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BOURNEMOUTH SCHOOL FUND

Legal and Administrative Details

Legal Status

The Bournemouth School Fund was founded on 4 October 1984 as a charitable trust and is registered with the Charity Commission under registration number 291760. The operations of the charity are governed by the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997.

Charity Registration Number: 291760

Trustees

The current trustees are as follows:

Dr D P Lewis
Mrs J A Wheatley

Registered Office and Operational Address

Bournemouth School
East Way
Bournemouth
Dorset
BH8 9PY

Head of Finance and Administration

Mrs K Newton

Bankers

Lloyds Bank Plc
45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

Barclays Bank Plc
61 Old Christchurch Road
Bournemouth
Dorset
BH1 1ER

Independent Examiner

Ann Mathias (FCA)
Moore (South) LLP
33 The Clarendon Centre
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Report of the Trustees

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Charities: Statement of Recommended Practice (SORP) (FRS102) 2019 applicable to charities, preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The objectives of the Bournemouth School Fund are set out in the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997. The fund exists for advancing the education of pupils by providing and assisting in the provision of facilities for the education of pupils at the school. The trustees have considered the Charity Commission's general guidance on public benefit when reviewing the objective and activities and in planning future activities.

Structure, Governance and Management

Bournemouth School Fund is registered with the charity commission and constituted by deed of trust. The charity is administered by the two trustees: Dr D P Lewis and Mrs J A Wheatley.

Achievements and Performance

The charity's trustees can report that the fund was fully operational throughout the year under review. All of the fund's activities focus on the advancement of education and are undertaken to further the fund's charitable purposes for the public benefit.

During the year ended 31 August 2023 donations of £85,356 were made to Bournemouth School. These donations included:

- New minibus	£35,356
- Careers support	£17,294
- Catering support	£20,496
- PE coaches/referees	£4,896
- PE equipment/resources	£5,437

Financial Review

The results for the year are set out on page 5.

The charity's main income is £56,174 from donations.

The charity's main expenditure is £85,356 of donations to Bournemouth School to enhance the provision of education at the school. Other donations of £8,228 were also made during the year.

There was a net expenditure for the year of £(43,845) mainly due to the use of brought forward reserves to make donations to Bournemouth School to fund the purchase of a new minibus and other educational expenditure.

The trustees are satisfied that all the assets are freely available to be used for the charity's activities and are adequate to fulfil the charity's obligations.

BOURNEMOUTH SCHOOL FUND

Report of the Trustees (continued)

Reserves Policy

The trustees consider that significant cash resources are not necessary to meet the on-going expenditure of the fund. However, the trustees are actively seeking further projects in line with the fund's objectives which will be financed out of existing funds.

Risk Management

The trustees have undertaken a review of risks which may have an effect on the fund and its activities. The trustees are satisfied that no significant risks exist in this respect.

Plans for Future Periods

The charity's trustees continue to consider ways to use the charity's resources for advancing the education of pupils.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws 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 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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 the trustees and signed on behalf of the trustees by



Dr D P Lewis
Chair of Trustees

Date: 5th December 2023

BOURNEMOUTH SCHOOL FUND

Independent Examiner's Report to the Trustees of Bournemouth School Fund

I report on the accounts of Bournemouth School Fund (the Charity) for the year ended 31 August 2023, which are set out on pages 5 to 11.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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 the 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.


.....
Ann Mathias (FCA)
Moore (South) LLP


.....
Date

Chartered Accountants

33 The Clarendon Centre,
Dairy Meadow Lane,
Salisbury, Wiltshire, SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities for the Year ended 31 August 2023

	Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations and Legacies		1,115	55,059	56,174	63,370
School Events and Activities		-	434	434	315
Other Charitable Activities		-	1,295	1,295	43
Investments		-	19	19	58
Other Income		-	23	23	251
Total Income		<u>1,115</u>	<u>56,830</u>	<u>57,945</u>	<u>64,037</u>
Expenditure					
Charitable Activities	2	2,300	98,595	100,895	60,475
Other Costs	3	-	895	895	827
Total Expenditure		<u>2,300</u>	<u>99,490</u>	<u>101,790</u>	<u>61,302</u>
Net (Expenditure)/Income		(1,185)	(42,660)	(43,845)	2,735
Funds as at 1 September 2022		1,400	175,662	177,062	174,327
Funds as at 31 August 2023		<u>215</u>	<u>133,002</u>	<u>133,217</u>	<u>177,062</u>

There was no income or expenditure in either of the above years other than those shown in the statement above.

The notes on pages 8 to 11 form an integral part of these financial statements.

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities for the Year ended 31 August 2023

Comparative year information for the year ended 31 August 2022


	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income					
Donations and Legacies		100	63,270	63,370	62,976
School Events and Activities		-	315	315	9,120
Other Charitable Activities		-	43	43	95
Investments		-	58	58	24
Other Income		-	251	251	28
Total Income		<u>100</u>	<u>63,937</u>	<u>64,037</u>	<u>72,243</u>
Expenditure					
Charitable Activities	2	-	60,475	60,475	68,126
Other Costs	3	-	827	827	1,285
Total Expenditure		<u>-</u>	<u>61,302</u>	<u>61,302</u>	<u>69,411</u>
Net (Expenditure)/Income		100	2,635	2,735	2,832
Funds as at 1 September 2021		1,300	173,027	174,327	171,495
Funds as at 31 August 2022		<u>1,400</u>	<u>175,662</u>	<u>177,062</u>	<u>174,327</u>

BOURNEMOUTH SCHOOL FUND

Balance Sheet as at 31 August 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors and Prepayments	4	8,679	10,736
Cash at Bank and In Hand		127,196	168,974
		<u>135,875</u>	<u>179,710</u>
Creditors: Amounts falling due within one year	5	2,658	2,648
Net Current Assets		<u>133,217</u>	<u>177,062</u>
Represented by			
Restricted funds		215	1,400
Unrestricted funds		133,002	175,662
Total Funds		<u>133,217</u>	<u>177,062</u>

Approved by the trustees and signed on their behalf by:



Dr D P Lewis
Chair of Trustees

Date: 5th December 2023

The notes on pages 8 to 11 form an integral part of these financial statements

BOURNEMOUTH SCHOOL FUND

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

1. Statement of Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

The charity is unincorporated and the address of the principle office is given on Page 1 of these financial statements. The nature of the charity's operations and principle activities are explained in the Trustees Report.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS 102) issued in October 2019, and the Charities Act 2011.

Bournemouth School Fund meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £1.

Going concern

The Trustees' have concluded that the charity has adequate resources to continue into the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

Expenditure in respect of charitable activities is calculated to include all the expenses incurred directly in providing school activities.

Expenditure in respect of other costs encompasses those expenses which are not directly for the purposes of charitable activities.

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity Bournemouth School Fund is exempt from taxation of income and gains within section 505 of the Taxes Act 1988 or section 256 of the Charities Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charge has arisen in the year.

BOURNEMOUTH SCHOOL FUND

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

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Debtors

Debtors are recorded at the settlement amounts. Prepayments are valued as the amounts prepaid at the balance sheet date.

Cash at bank and in hand

Cash at bank and in hand includes cash and 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.

Creditors

Creditors payable within one year are recorded at transaction price.

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.

Fund accounting

Restricted funds are to be used for specific purposes as determined by the donors. Expenditure which meets this criteria is charged to the fund as incurred.

Unrestricted funds are available to use at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees believe there are no such significant items.

BOURNEMOUTH SCHOOL FUND

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

2. Charitable Activities

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Total 2022 £
School Events and Activities	-	464	464	600
Speech Day Costs	-	4,523	4,523	3,189
Sports Activities	-	607	607	352
Donations	2,300	91,284	93,584	56,334
Sixth Form Yearbook	-	1,717	1,717	-
Prefect Badges/Ties	-	-	-	-
	<u>2,300</u>	<u>98,595</u>	<u>100,895</u>	<u>60,475</u>

3. Other Costs

	2023 £	2022 £
Independent Examiner's Fees	834	810
Bank Charges	61	17
	<u>895</u>	<u>827</u>

4. Debtors and Prepayments

	2023 £	2022 £
Income Tax Recoverable	8,679	10,736
Prepayments	-	-
	<u>8,679</u>	<u>10,736</u>

All debtors are due within one year

5. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	-	229
Accruals	-	-
Deferred Income	2,658	2,419
	<u>2,658</u>	<u>2,648</u>

6. Trustees

None of the trustees received any remuneration or re-imbursment of expenses during the year under review nor during the previous year.

BOURNEMOUTH SCHOOL FUND

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

7. Restricted Funds

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Musical Instrument Purchase	100	115	-	215
PE Resources	1,300	1,000	(2,300)	-
Total restricted funds	<u>1,400</u>	<u>1,115</u>	<u>(2,300)</u>	<u>215</u>

Comparative information

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Musical Instrument Purchase	-	100	-	100
PE Resources	1,300	-	-	1,300
Total restricted funds	<u>1,300</u>	<u>100</u>	<u>-</u>	<u>1,400</u>

8. Analysis of net assets by funds

	Unrestricted £	Restricted £	2023 £
Current assets	135,660	215	135,875
Creditors	(2,658)	-	(2,658)
Total net assets	<u>133,002</u>	<u>215</u>	<u>133,217</u>

Comparative information

	Unrestricted £	Restricted £	2022 £
Current assets	178,310	1,400	179,710
Creditors	(2,648)	-	(2,648)
Total net assets	<u>175,662</u>	<u>1,400</u>	<u>177,062</u>

BOURNEMOUTH SCHOOL FUND

England & Wales - Charity number 291760

Accounts

BOURNEMOUTH SCHOOL FUND

Registered Charity Number: 291760

Report and Financial Statements

For the year ended 31 August 2022

BOURNEMOUTH SCHOOL FUND

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BOURNEMOUTH SCHOOL FUND

Legal and Administrative Details

Legal Status

The Bournemouth School Fund was founded on 4 October 1984 as a charitable trust and is registered with the Charity Commission under registration number 291760. The operations of the charity are governed by the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997.

Charity Registration Number: 291760

Trustees

The current trustees are as follows:

Dr D P Lewis
Mrs J A Wheatley

Registered Office and Operational Address

Bournemouth School
East Way
Bournemouth
Dorset
BH8 9PY

Head of Finance and Administration

Mrs K Newton

Bankers

Lloyds Bank Plc
45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

Barclays Bank Plc
61 Old Christchurch Road
Bournemouth
Dorset
BH1 1ER

Independent Examiner

Ann Mathias (FCA)
Moore (South) LLP
33 The Clarendon Centre
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Report of the Trustees

The trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Charities: Statement of Recommended Practice (SORP) (FRS102) 2019 applicable to charities, preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The objectives of the Bournemouth School Fund are set out in the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997. The fund exists for advancing the education of pupils by providing and assisting in the provision of facilities for the education of pupils at the school. The trustees have considered the Charity Commission's general guidance on public benefit when reviewing the objective and activities and in planning future activities.

Structure, Governance and Management

Bournemouth School Fund is registered with the charity commission and constituted by deed of trust. The charity is administered by the two trustees: Dr D P Lewis and Mrs J A Wheatley.

Achievements and Performance

The charity's trustees can report that the fund was fully operational throughout the year under review. All of the fund's activities focus on the advancement of education and are undertaken to further the fund's charitable purposes for the public benefit.

During the year ended 31 August 2022 donations of £50,000 were made to Bournemouth School. These donations included:

- Careers support	£19,918
- Catering support	£19,000
- Homework diaries	£2,950
- Books	£1,681
- PE coaches/referees	£962
- Robotics club support	£358

Financial Review

The results for the year are set out on page 5.

The charity's main income is £63,270 from donations.

The charity's main expenditure is £50,000 of donations to Bournemouth School to enhance the provision of education at the school. Other donations of £6,334 were also made during the year.

Net income remained fairly constant in comparison to the prior year.

The trustees are satisfied that all the assets are freely available to be used for the charity's activities and are adequate to fulfil the charity's obligations.

BOURNEMOUTH SCHOOL FUND

Report of the Trustees (continued)

Reserves Policy

The trustees consider that significant cash resources are not necessary to meet the on-going expenditure of the fund. However, the trustees are actively seeking further projects in line with the fund's objectives which will be financed out of existing funds.

Risk Management

The trustees have undertaken a review of risks which may have an effect on the fund and its activities. The trustees are satisfied that no significant risks exist in this respect.

Plans for Future Periods

The charity's trustees continue to consider ways to use the charity's resources for advancing the education of pupils.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws 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 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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 the trustees and signed on behalf of the trustees by



Dr D P Lewis
Chair of Trustees

Date: 6 December 2022

BOURNEMOUTH SCHOOL FUND

Independent Examiner's Report to the Trustees of Bournemouth School Fund

I report on the accounts of Bournemouth School Fund (the Charity) for the year ended 31 August 2022, which are set out on pages 5 to 11.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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 the 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.

Ann Mathias

Ann Mathias (FCA)
Moore (South) LLP

9 December 2022

Date

Chartered Accountants

33 The Clarendon Centre,
Dairy Meadow Lane,
Salisbury, Wiltshire, SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities for the Year ended 31 August 2022

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income					
Donations and Legacies		100	63,270	63,370	62,976
School Events and Activities		-	315	315	9,120
Other Charitable Activities		-	43	43	95
Investments		-	58	58	24
Other Income		-	251	251	28
Total Income		<u>100</u>	<u>63,937</u>	<u>64,037</u>	<u>72,243</u>
Expenditure					
Charitable Activities	2	-	60,475	60,475	68,126
Other Costs	3	-	827	827	1,285
Total Expenditure		<u>-</u>	<u>61,302</u>	<u>61,302</u>	<u>69,411</u>
Net (Expenditure)/Income		100	2,635	2,735	2,832
Funds as at 1 September 2021		1,300	173,027	174,327	171,495
Funds as at 31 August 2022		<u>1,400</u>	<u>175,662</u>	<u>177,062</u>	<u>174,327</u>

There was no income or expenditure in either of the above years other than those shown in the statement above.

The notes on pages 8 to 11 form an integral part of these financial statements.

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities for the Year ended 31 August 2022

Comparative year information for the year ended 31 August 2021

	Notes	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and Legacies		-	62,976	62,976	66,752
School Events and Activities		-	9,120	9,120	384
Other Charitable Activities		-	95	95	5
Investments		-	24	24	133
Other Income		-	28	28	154
Total Income		-	72,243	72,243	67,428
Expenditure					
Charitable Activities	2	-	68,126	68,126	66,452
Other Costs	3	-	1,285	1,285	1,222
Total Expenditure		-	69,411	69,411	67,674
Net (Expenditure)/Income		-	2,832	2,832	(246)
Funds as at 1 September 2020		1,300	170,195	171,495	171,741
Funds as at 31 August 2021		1,300	173,027	174,327	171,495

BOURNEMOUTH SCHOOL FUND

Balance Sheet as at 31 August 2022

	Notes	2022 £	2021 £
Current Assets			
Debtors and Prepayments	4	10,736	10,623
Cash at Bank and In Hand		168,974	165,660
		<u>179,710</u>	<u>176,283</u>
Creditors: Amounts falling due within one year			
	5	2,648	1,956
Net Current Assets		<u>177,062</u>	<u>174,327</u>
Represented by			
Restricted funds		1,400	1,300
Unrestricted funds		175,662	173,027
Total Funds		<u>177,062</u>	<u>174,327</u>

Approved by the trustees and signed on their behalf by:



Dr D P Lewis
Chair of Trustees
Date:

The notes on pages 8 to 11 form an integral part of these financial statements

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2022

1. Statement of Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

The charity is unincorporated and the address of the principle office is given on Page 1 of these financial statements. The nature of the charity's operations and principle activities are explained in the Trustees Report.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS 102) issued in October 2019, and the Charities Act 2011.

Bournemouth School Fund meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £1.

Going concern

The Trustees' have concluded that the charity has adequate resources to continue into the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

Expenditure in respect of charitable activities is calculated to include all the expenses incurred directly in providing school activities.

Expenditure in respect of other costs encompasses those expenses which are not directly for the purposes of charitable activities.

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity Bournemouth School Fund is exempt from taxation of income and gains within section 505 of the Taxes Act 1988 or section 256 of the Charities Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charge has arisen in the year.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2022

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Debtors

Debtors are recorded at the settlement amounts. Prepayments are valued as the amounts prepaid at the balance sheet date.

Cash at bank and in hand

Cash at bank and in hand includes cash and 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.

Creditors

Creditors payable within one year are recorded at transaction price.

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.

Fund accounting

Restricted funds are to be used for specific purposes as determined by the donors. Expenditure which meets this criteria is charged to the fund as incurred.

Unrestricted funds are available to use at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees believe there are no such significant items.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2022

2. Charitable Activities

	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
School Events and Activities	-	600	600	10,764
Speech Day Costs	-	3,189	3,189	2,898
Sports Activities	-	352	352	15
Donations	-	56,334	56,334	54,248
Prefect Badges/Ties	-	-	-	201
	<u>-</u>	<u>60,475</u>	<u>60,475</u>	<u>68,126</u>

3. Other Costs

	2022 £	2021 £
Independent Examiner's Fees	810	798
Bank Charges	17	487
	<u>827</u>	<u>1,285</u>

4. Debtors and Prepayments

	2022 £	2021 £
Income Tax Recoverable	10,736	10,623
Prepayments	-	-
	<u>10,736</u>	<u>10,623</u>

All debtors are due within one year

5. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade Creditors	229	1
Accruals	-	-
Deferred Income	2,419	1,955
	<u>2,648</u>	<u>1,956</u>

6. Trustees

None of the trustees received any remuneration or re-imbursement of expenses during the year under review nor during the previous year.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2022

7. Restricted Funds

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Musical Instrument Purchase	-	100	-	100
PE Resources	1,300	-	-	1,300
Total restricted funds	1,300	100	-	1,400

Comparative information

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
PE Resources	1,300	-	-	1,300
Total restricted funds	1,300	-	-	1,300

8. Analysis of net assets by funds

	Unrestricted £	Restricted £	2022 £
Current assets	178,310	1,400	179,710
Creditors	(2,648)	-	(2,648)
Total net assets	175,662	1,400	177,062

Comparative information

	Unrestricted £	Restricted £	2021 £
Current assets	174,983	1,300	176,283
Creditors	(1,956)	-	(1,956)
Total net assets	173,027	1,300	174,327

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BOURNEMOUTH SCHOOL FUND

England & Wales - Charity number 291760

Accounts

BOURNEMOUTH SCHOOL FUND

Registered Charity Number: 291760

Report and Financial Statements

For the year ended 31 August 2021

BOURNEMOUTH SCHOOL FUND

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BOURNEMOUTH SCHOOL FUND

Legal and Administrative Details

Legal Status

The Bournemouth School Fund was founded on 4 October 1984 as a charitable trust and is registered with the Charity Commission under registration number 291760. The operations of the charity are governed by the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997.

Charity Registration Number: 291760

Trustees

The current trustees are as follows:

Dr D P Lewis
Mrs J A Wheatley

Registered Office and Operational Address

Bournemouth School
East Way
Bournemouth
Dorset
BH8 9PY

Head of Finance and Administration

Mrs K Newton

Bankers

Lloyds Bank Plc
45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

Barclays Bank Plc
61 Old Christchurch Road
Bournemouth
Dorset
BH1 1ER

Independent Examiner

Ann Mathias (FCA)
Moore (South) LLP
33 The Clarendon Centre
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Report of the Trustees

The trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Charities: Statement of Recommended Practice (SORP) (FRS102) 2019 applicable to charities, preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

The objectives of the Bournemouth School Fund are set out in the original record of minutes dated 4 October 1984 and the minutes of a meeting dated 31 August 1997. The fund exists for advancing the education of pupils by providing and assisting in the provision of facilities for the education of pupils at the school. The trustees have considered the Charity Commission's general guidance on public benefit when reviewing the objective and activities and in planning future activities.

Structure, Governance and Management

Bournemouth School Fund is registered with the charity commission and constituted by deed of trust. The charity is administered by the two trustees: Dr D P Lewis and Mrs J A Wheatley.

Achievements and Performance

The charity's trustees can report that the fund was fully operational throughout the year under review. All of the fund's activities focus on the advancement of education and are undertaken to further the fund's charitable purposes for the public benefit.

During the year ended 31 August 2021 donations of £50,000 were made to Bournemouth School. These donations included:

- Careers support	£13,813
- ICT/Educational equipment	£8,861
- Books	£4,582
- Homework diaries	£2,879
- Maths challenges	£117

Financial Review

The results for the year are set out on page 5.

The charity's main income is £62,976 from donations.

The charity's main expenditure is £50,000 of donations to Bournemouth School to enhance the provision of education at the school. Other donations of £4,248 were also made during the year.

Total income and expenditure remained fairly constant in comparison to the prior year due to reduced activities as a result of Covid.

The trustees are satisfied that all the assets are freely available to be used for the charity's activities and are adequate to fulfil the charity's obligations.

BOURNEMOUTH SCHOOL FUND

Report of the Trustees (continued)

Reserves Policy

The trustees consider that significant cash resources are not necessary to meet the on-going expenditure of the fund. However, the trustees are actively seeking further projects in line with the fund's objectives which will be financed out of existing funds.

Risk Management

The trustees have undertaken a review of risks which may have an effect on the fund and its activities. The trustees are satisfied that no significant risks exist in this respect.

Plans for Future Periods

The charity's trustees continue to consider ways to use the charity's resources for advancing the education of pupils.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws 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 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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 the trustees and signed on behalf of the trustees by



Dr D P Lewis
Chair of Trustees

Date: 7 December 2021

BOURNEMOUTH SCHOOL FUND

Independent Examiner's Report to the Trustees of Bournemouth School Fund

I report on the accounts of Bournemouth School Fund (the Charity) for the year ended 31 August 2021, which are set out on pages 5 to 11.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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 the 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.

Ann Mathias
.....
Ann Mathias (FCA)
Moore (South) LLP

7 December 2021
.....
Date

Chartered Accountants

33 The Clarendon Centre,
Dairy Meadow Lane,
Salisbury, Wiltshire, SP1 2TJ

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities for the Year ended 31 August 2021

	Notes	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and Legacies		-	62,976	62,976	66,752
School Events and Activities		-	9,120	9,120	384
Other Charitable Activities		-	95	95	5
Investments		-	24	24	133
Other Income		-	28	28	154
Total Income		<u>-</u>	<u>72,243</u>	<u>72,243</u>	<u>67,428</u>
Expenditure					
Charitable Activities	2	-	68,126	68,126	66,452
Other Costs	3	-	1,285	1,285	1,222
Total Expenditure		<u>-</u>	<u>69,411</u>	<u>69,411</u>	<u>67,674</u>
Net (Expenditure)/Income		-	2,832	2,832	(246)
Funds as at 1 September 2020		1,300	170,195	171,495	171,741
Funds as at 31 August 2021		<u>1,300</u>	<u>173,027</u>	<u>174,327</u>	<u>171,495</u>

There was no income or expenditure in either of the above years other than those shown in the statement above.

The notes on pages 8 to 11 form an integral part of these financial statements.

BOURNEMOUTH SCHOOL FUND

Statement of Financial Activities for the Year ended 31 August 2021

Comparative year information for the year ended 31 August 2020

	Notes	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income					
Donations and Legacies		-	66,752	66,752	65,602
School Events and Activities		-	384	384	42,681
Staff Related Activities		-	-	-	147
Other Charitable Activities		-	5	5	2,031
Investments		-	133	133	181
Other Income		-	154	154	35
Total Income		<u>-</u>	<u>67,428</u>	<u>67,428</u>	<u>110,677</u>
Expenditure					
Charitable Activities	2	1,200	65,252	66,452	157,634
Other Costs	3	-	1,222	1,222	725
Total Expenditure		<u>1,200</u>	<u>66,474</u>	<u>67,674</u>	<u>158,359</u>
Net (Expenditure)/Income		(1,200)	954	(246)	(47,682)
Funds as at 1 September 2019		2,500	169,241	171,741	219,423
Funds as at 31 August 2020		<u>1,300</u>	<u>170,195</u>	<u>171,495</u>	<u>171,741</u>

BOURNEMOUTH SCHOOL FUND

Balance Sheet as at 31 August 2021

	Notes	2021 £	2020 £
Current Assets			
Debtors and Prepayments	4	10,623	18,807
Cash at Bank and In Hand		165,660	190,651
		<u>176,283</u>	<u>209,458</u>
Creditors: Amounts falling due within one year			
	5	1,956	37,963
Net Current Assets		<u>174,327</u>	<u>171,495</u>
Represented by			
Restricted funds		1,300	1,300
Unrestricted funds		173,027	170,195
Total Funds		<u>174,327</u>	<u>171,495</u>

Approved by the trustees and signed on their behalf by:



Dr D P Lewis
Chair of Trustees

Date: 7 December 2021.

The notes on pages 8 to 11 form an integral part of these financial statements

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2021

1. Statement of Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

The charity is unincorporated and the address of the principle office is given on Page 1 of these financial statements. The nature of the charity's operations and principle activities are explained in the Trustees Report.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Charities SORP 2019 (FRS 102) issued in October 2019, and the Charities Act 2011.

Bournemouth School Fund meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £1.

Going concern

The Trustees' have concluded that the charity has adequate resources to continue into the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

Expenditure in respect of charitable activities is calculated to include all the expenses incurred directly in providing school activities.

Expenditure in respect of other costs encompasses those expenses which are not directly for the purposes of charitable activities.

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity Bournemouth School Fund is exempt from taxation of income and gains within section 505 of the Taxes Act 1988 or section 256 of the Charities Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charge has arisen in the year.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2021

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Debtors

Debtors are recorded at the settlement amounts. Prepayments are valued as the amounts prepaid at the balance sheet date.

Cash at bank and in hand

Cash at bank and in hand includes cash and 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.

Creditors

Creditors payable within one year are recorded at transaction price.

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.

Fund accounting

Restricted funds are to be used for specific purposes as determined by the donors. Expenditure which meets this criteria is charged to the fund as incurred.

Unrestricted funds are available to use at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees believe there are no such significant items.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2021

2. Charitable Activities

	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
School Events and Activities	-	10,764	10,764	320
Speech Day Costs	-	2,898	2,898	3,975
Sports Activities	-	15	15	995
Donations	-	54,248	54,248	61,162
Prefect Badges/Ties	-	201	201	
	<u>-</u>	<u>68,126</u>	<u>68,126</u>	<u>66,452</u>

3. Other Costs

	2021 £	2020 £
Independent Examiner's Fees	798	780
Bank Charges	487	442
	<u>1,285</u>	<u>1,222</u>

4. Debtors and Prepayments

	2021 £	2020 £
Income Tax Recoverable	10,623	10,207
Prepayments	-	8,600
	<u>10,623</u>	<u>18,807</u>

All debtors are due within one year

5. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade Creditors	1	18
Accruals	-	-
Deferred Income	1,955	37,945
	<u>1,956</u>	<u>37,963</u>

6. Trustees

None of the trustees received any remuneration or re-imbursement of expenses during the year under review nor during the previous year.

BOURNEMOUTH SCHOOL FUND

Notes to the Financial Statements for the Year Ended 31 August 2021

7. Restricted Funds

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
PE Resources	1,300	-	-	1,300
Total restricted funds	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>1,300</u>

Comparative information

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
PE Resources	2,500	-	(1,200)	1,300
Total restricted funds	<u>2,500</u>	<u>-</u>	<u>(1,200)</u>	<u>1,300</u>

8. Analysis of net assets by funds

	Unrestricted £	Restricted £	2021 £
Current assets	174,983	1,300	176,283
Creditors	(1,956)	-	(1,956)
Total net assets	<u>173,027</u>	<u>1,300</u>	<u>174,327</u>

Comparative information

	Unrestricted £	Restricted £	2020 £
Current assets	208,158	1,300	209,458
Creditors	(37,963)	-	(37,963)
Total net assets	<u>170,195</u>	<u>1,300</u>	<u>171,495</u>

