

# THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

England & Wales · Charity number 296155

## Details

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**Other names** SCHOOL DEVELOPMENT FUND

**Status** Registered

**Legal form** Other

**Registered** 1987-02-24

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

## Contact

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**Address** John Hampden Grammar School  
Marlow Hill  
High Wycombe  
HP11 1SZ

**Phone** 01494529589

**Email** [office@jhgs.bucks.sch.uk](mailto:office@jhgs.bucks.sch.uk)

## Activities

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

**Activities:** To raise money from parents, guardians and former pupils of John Hampden Grammar School and spend it on the purchase of educational equipment and related facilities that enhance the learning of pupils at the school and which costs cannot be met from annual government funding.

## Classification

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- **How:** Provides Other Finance
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** WITHIN THE SCHOOL
- Buckinghamshire

## Finances

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| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-08-31 | £48,360 | £20,260     | -      | -         |
| 2024-08-31 | £46,589 | £19,400     | -      | -         |
| 2023-08-31 | £57,175 | £19,315     | -      | -         |
| 2022-08-31 | £62,977 | £18,915     | -      | -         |
| 2021-08-31 | £73,982 | £78,925     | -      | -         |

## Trustees

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| Name           | Role  | Appointed  |
|----------------|-------|------------|
| Tracey Hartley | Chair | 2016-09-01 |
| Neil Hathaway  |       | 2019-12-09 |
| PHILIP MASKELL |       |            |
| Peter Phippen  |       | 2019-06-24 |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

England & Wales - Charity number 296155

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# Accounts

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Trustees**                    T Hartley, Chair  
                                     P Phippen  
                                     N Hathaway  
                                     J Godfrey (appointed 1 October 2024)

**Charity registered  
number**                    296155

**Principal office**            John Hampden Grammar School  
                                     Marlow Hill  
                                     High Wycombe  
                                     HP11 1SZ

**Independent Examiner**   Edward Passmore  
                                     BKL Audit LLP  
                                     35 Ballards Lane  
                                     London  
                                     N3 1XW

**Bankers**                    Lloyds Bank PLC  
                                     27-31 White Hart Street  
                                     High Wycombe  
                                     HP11 2HL

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## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2024 to 31 August 2025.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Charity are to advance the education of the pupils of John Hampden Grammar School (JHGS) by raising money from parents, guardians and former pupils, and providing or assisting in the provision of educational and related facilities, in augmentation of such facilities financed by annual government funding.

The charity undertakes various fundraising activities within the school community and all activities are planned in conjunction with the management of the school as a whole.

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

##### **b. Activities undertaken to achieve objectives**

The Charity engages in fundraising and uses the monies raised to provide grants to John Hampden Grammar School.

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

The Charity undertakes to give grants to John Hampden Grammar School, which is a state school for young people aged 11-18. The facilities of the school which the Charity supports are used for the education of the young people and are also available for use at specific times for the local community. These activities further the Charity's purposes for the public benefit.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

Donations from parents to the general fund totalled almost £38,000.

The Fund has continued to support the school by donating £18,000 to support the counselling service, but other funds are being kept in order to support the school with future upgrades to the dining facilities.

#### **Financial review**

##### **a. Going concern**

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

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## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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#### **b. Reserves policy**

The reserves policy has been determined in accordance with the perceived future needs of the school to help balance annual variations in Government revenue funding that arise from fluctuations in pupil numbers, and to enhance the funding of capital projects.

At 31 August 2025, reserves were £167,001 (2024: £138,901), comprising general funds of £161,566 (2024: £133,466) and restricted funds of £5,435 (2024: £5,435).

#### **c. Review of the Year**

Income includes donations from parents which together with Gift Aid totalled £46,902, all of which is unrestricted. Bank interest of £1,458 was also received in the year.

Direct Charitable Expenditure of £20,260 includes the donation to JHGS of £18,000 as noted above and external professional and administrative fees of £2,260.

#### **Structure, governance and management**

##### **a. Constitution**

The Charity was constituted by a Declaration of Trust on 20 May 1986 and was registered as a charity under number 296155 on 24 February 1987. The Constitution was revised and was adopted by the Trustees on 4 March 2016.

##### **b. Methods of appointment or election of Trustees**

Under the constitution, the Trustees are the Headteacher of John Hampden Grammar School, the Chair of the Governing Body, a Parent Governor, and a Staff representative from the School. The Chair of the Board of Trustees is the Headteacher.

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Statement of Trustees' responsibilities**

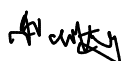
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....  
**T Hartley**  
(Chair of Trustees)

Date: 23/02/2026

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Independent Examiner's Report to the Trustees of The John Hampden Grammar School Fund  
(‘the Charity’)**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2025.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Edward Passmore*

Dated: 25/02/2026

Edward Passmore

FCA

BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2025**

|                                    | Note | Restricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | <i>Total<br/>funds<br/>2024<br/>£</i> |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|---------------------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                                       |
| Donations and legacies             | 3    | -                                | 46,902                             | 46,902                      | 44,986                                |
| Investments                        | 4    | -                                | 1,458                              | 1,458                       | 1,603                                 |
| <b>Total income</b>                |      | -                                | 48,360                             | 48,360                      | 46,589                                |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                                       |
| Charitable activities              | 6    | -                                | 20,260                             | 20,260                      | 19,400                                |
| <b>Total expenditure</b>           |      | -                                | 20,260                             | 20,260                      | 19,400                                |
| <b>Net movement in funds</b>       |      | -                                | 28,100                             | 28,100                      | 27,189                                |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                                       |
| Total funds brought forward        |      | 5,435                            | 133,466                            | 138,901                     | 111,712                               |
| Net movement in funds              |      | -                                | 28,100                             | 28,100                      | 27,189                                |
| <b>Total funds carried forward</b> |      | 5,435                            | 161,566                            | 167,001                     | 138,901                               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**BALANCE SHEET  
AS AT 31 AUGUST 2025**

|  | Note | 2025<br>£             | 2024<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Current assets</b>                          |      |                       |                       |
| Debtors  | 9    | 9,082                 | 6,640                 |
| Cash at bank and in hand                       |      | 160,079               | 133,661               |
|  |      | <u>169,161</u>        | <u>140,301</u>        |
| <b>Current liabilities</b>                     |      |                       |                       |
| Creditors: amounts falling due within one year | 10   | (2,160)               | (1,400)               |
| <b>Net current assets</b>                      |      | <u>167,001</u>        | <u>138,901</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>167,001</u>        | <u>138,901</u>        |
| <b>Net assets</b>                              |      | <u>167,001</u>        | <u>138,901</u>        |
| <b>Total net assets</b>                        |      | <u><u>167,001</u></u> | <u><u>138,901</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 11   | 5,435                 | 5,435                 |
| Unrestricted funds                             | 11   | 161,566               | 133,466               |
| <b>Total funds</b>                             |      | <u><u>167,001</u></u> | <u><u>138,901</u></u> |

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



.....  
**T Hartley**  
(Chair of Trustees)

Date: 23/02/2026

The notes on pages 8 to 17 form part of these financial statements.

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## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1. General information

The John Hampden Grammar School Fund is an unincorporated charity established by constitution on 20th May 1986.

This was registered on the charity commission on 14th February 1987.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The John Hampden Grammar School Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

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

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. There are no staffing costs because administration of the Charity is undertaken by staff employed by John Hampden Grammar School. The Charity has no fixed assets and therefore no depreciation charge.

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

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

**2.7 Liabilities and provisions**

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**2. Accounting policies (continued)**

**2.9 Fund accounting**

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

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

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|           | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-----------|--|---------------------------------------|
| Donations | 37,785                                       | <b>37,785</b>                         |
| Gift Aid  | 9,117  | <b>9,117</b>                          |
|           | 46,902                                       | <b>46,902</b>                         |
|           | 46,902                                       | <b>46,902</b>                         |
|           | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
| Donations | 38,287                                       | 38,287                                |
| Gift Aid  | 6,699  | 6,699                                 |
|           | 44,986                                       | 44,986                                |
|           | 44,986                                       | 44,986                                |

**4. Investment income**

|               | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|---------------|--|---------------------------------------|
| Bank Interest | 1,458  | <b>1,458</b>                          |
|               | 1,458  | <b>1,458</b>                          |
|               | 1,458  | <b>1,458</b>                          |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**4. Investment income (continued)**

|               | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|---------------|--|---------------------------------------|
| Bank Interest | 1,603  | 1,603                                 |
|               |  |                                       |

**5. Analysis of grants**

|                               | <b>Grants to<br/>Institutions<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------------|--|---------------------------------------|
| Grants, Supporting the school | 18,000   | <b>18,000</b>                         |
|                               |  |                                       |

|                               | <i>Grants to<br/>Institutions<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------------------|--|---------------------------------------|
| Grants, Supporting the school | 18,000   | 18,000                                |
|                               |  |                                       |

The Charity has made the following material grants to institutions during the year:

|                             | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| <b>Name of institution</b>  |                   |                   |
| John Hampden Grammar School | <b>18,000</b>     | 18,000            |
|                             | <b>18,000</b>     | 18,000            |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                       | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|-----------------------|--|-----------------------------|
| Supporting the school | 20,260                                       | <b>20,260</b>               |
|                       |  |                             |
|                       | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>2024<br/>£</i> |
| Supporting the school | 19,400                                       | 19,400                      |
|                       |  |                             |

**7. Analysis of expenditure by activities**

|                       | <b>Grant<br/>funding of<br/>activities<br/>2025<br/>£</b> | <b>Support<br/>costs<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-----------------------|---|---|---------------------------------------|
| Supporting the school | 18,000  | 2,260                                   | <b>20,260</b>                         |
|                       |   |   |                                       |
|                       | <i>Grant<br/>funding of<br/>activities<br/>2024<br/>£</i> | <i>Support<br/>costs<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
| Supporting the school | 18,000  | 1,400                                   | 19,400                                |
|                       |   |   |                                       |

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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7. Analysis of expenditure by activities (continued)

Analysis of support costs

|                             | <b>Supporting<br/>the school<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-----------------------------|---|---------------------------------------|
| Independent examiner's fees | 2,260   | <b>2,260</b>                          |
|                             | <hr/> <hr/>                                     | <hr/> <hr/>                           |
|                             | <i>Supporting<br/>the school<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
| Independent examiner's fees | 1,400   | 1,400                                 |
|                             | <hr/> <hr/>                                     | <hr/> <hr/>                           |

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

**9. Debtors**

|                            | <b>2025</b>         | <b>2024</b>  |
|----------------------------|---------------------|--------------|
|                            | £                   | £            |
| <b>Due within one year</b> |                     |              |
| Gift Aid debtor            | <b>9,082</b>        | 6,640        |
|                            | <u><b>9,082</b></u> | <u>6,640</u> |

**10. Creditors: Amounts falling due within one year**

|                              | <b>2025</b>         | <b>2024</b>  |
|------------------------------|---------------------|--------------|
|                              | £                   | £            |
| Accruals and deferred income | <b>2,160</b>        | 1,400        |
|                              | <u><b>2,160</b></u> | <u>1,400</u> |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**11. Statement of funds**

**Statement of funds - current year**

|                              | Balance at 1<br>September<br>2024<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2025<br>£ |
|------------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b>    |  |               |                  |                                      |
| General Funds - all funds    | 133,466                                | 48,360        | (20,260)         | 161,566                              |
| <b>Restricted funds</b>      |  |               |                  |                                      |
| Restricted Funds - all funds | 5,435                                  | -             | -                | 5,435                                |
| <b>Total of funds</b>        | <b>138,901</b>                         | <b>48,360</b> | <b>(20,260)</b>  | <b>167,001</b>                       |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**11. Statement of funds (continued)**

**Statement of funds - prior year**

|                              | <i>Balance at<br/>1 September<br/>2023<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 August<br/>2024<br/>£</i> |
|------------------------------|--|---------------------|--------------------------|--|
| <b>Unrestricted funds</b>    |  |                     |                          |  |
| General Funds - all funds    | 106,277  | 46,589              | (19,400)                 | 133,466  |
| <b>Restricted funds</b>      |  |                     |                          |  |
| Restricted Funds - all funds | 5,435  | -                   | -                        | 5,435  |
| <b>Total of funds</b>        | <u>111,712</u>                                   | <u>46,589</u>       | <u>(19,400)</u>          | <u>138,901</u>                                 |

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 5,435                                      | 163,726                                      | <b>169,161</b>                        |
| Creditors due within one year | -  | (2,160)                                      | <b>(2,160)</b>                        |
| <b>Total</b>                  | <u>5,435</u>                               | <u>161,566</u>                               | <u><b>167,001</b></u>                 |

**Analysis of net assets between funds - prior year**

|                               | <i>Restricted<br/>funds<br/>2024<br/>£</i> | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 5,435                                      | 134,866                                      | 140,301                               |
| Creditors due within one year | -  | (1,400)                                      | (1,400)                               |
| <b>Total</b>                  | <u>5,435</u>                               | <u>133,466</u>                               | <u>138,901</u>                        |

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**13. Related party transactions**

During the year, the John Hampden Grammar School Fund made a grant of £18,000 (2023: 18,000) to John Hampden Grammar School to support their counselling service.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

England & Wales - Charity number 296155

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# Accounts

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2024

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**Trustees** T Hartley, Chair  
P Maskell (Resigned 18 March 2024)  
P Phippen  
N Hathaway  
J Godfrey (appointed 1 October 2024)

**Charity registered number** 296155

**Principal office** John Hampden Grammar School  
Marlow Hill  
High Wycombe  
HP11 1SZ

**Independent Examiner** Edward Passmore  
BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW

**Bankers** Lloyds Bank PLC  
27-31 White Hart Street  
High Wycombe  
HP11 2HL

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024

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The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 August 2024.

**Objectives and activities**

**a. Policies and objectives**

The objectives of the Charity are to advance the education of the pupils of John Hampden Grammar School (JHGS) by raising money from parents, guardians and former pupils, and providing or assisting in the provision of educational and related facilities, in augmentation of such facilities financed by annual government funding.

The charity undertakes various fundraising activities within the school community and all activities are planned in conjunction with the management of the school as a whole.

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

**b. Activities undertaken to achieve objectives**

The Charity engages in fundraising and uses the monies raised to provide grants to John Hampden Grammar School.

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

The Charity undertakes to give grants to John Hampden Grammar School, which is a state school for young people aged 11-18. The facilities of the school which the Charity supports are used for the education of the young people and are also available for use at specific times for the local community. These activities further the Charity's purposes for the public benefit.

**Achievements and performance**

**a. Main achievements of the Charity**

Donations from parents to the general fund totalled £38,287.

The Fund has continued to support the school by donating £18,000 to support the counselling service, but other funds are being kept in order to support the school with future upgrades to the dining facilities.

**Financial review**

**a. Going concern**

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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2024**

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**b. Reserves policy**

The reserves policy has been determined in accordance with the perceived future needs of the school to help balance annual variations in Government revenue funding that arise from fluctuations in pupil numbers, and to enhance the funding of capital projects.

At 31 August 2024, reserves were £138,901 (2023: £111,712), comprising general funds of £133,466 (2023: £106,277) and restricted funds of £5,435 (2023: £5,435).

**c. Review of the Year**

Income includes donations from parents which together with Gift Aid totalled £44,986, all of which is unrestricted. Bank interest of £1,603 was also received in the year.

Direct Charitable Expenditure of £19,400 includes the donation to JHGS of £18,000 as noted above and external professional and administrative fees of £1,400.

**Structure, governance and management**

**a. Constitution**

The Charity was constituted by a Declaration of Trust on 20 May 1986 and was registered as a charity under number 296155 on 24 February 1987. The Constitution was revised and was adopted by the Trustees on 4 March 2016.

**b. Methods of appointment or election of Trustees**

Under the constitution, the Trustees are the Headteacher of John Hampden Grammar School, the Chair of the Governing Body, a Parent Governor, and a Staff representative from the School. The Chair of the Board of Trustees is the Headteacher.

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2024

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**Statement of Trustees' responsibilities**

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

*Tracey Hartley*

.....  
**T Hartley**  
(Trustee)

Date: 10/06/2025

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024

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**Independent Examiner's Report to the Trustees of The John Hampden Grammar School Fund  
(the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

*Edward Passmore*

10/06/2025

Signed:

Dated:

Edward Passmore

FCA

BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2024

|                                    | Note | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | <i>Total<br/>funds<br/>2023<br/>£</i> |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|---------------------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                                       |
| Donations and legacies             | 3    | -                                | 44,986                             | 44,986                      | 56,661                                |
| Investments                        | 4    | -                                | 1,603                              | 1,603                       | 514                                   |
| <b>Total income</b>                |      | -                                | 46,589                             | 46,589                      | 57,175                                |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                                       |
| Charitable activities              | 6    | -                                | 19,400                             | 19,400                      | 19,315                                |
| <b>Total expenditure</b>           |      | -                                | 19,400                             | 19,400                      | 19,315                                |
| <b>Net movement in funds</b>       |      | -                                | 27,189                             | 27,189                      | 37,860                                |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                                       |
| Total funds brought forward        |      | 5,435                            | 106,277                            | 111,712                     | 73,852                                |
| Net movement in funds              |      | -                                | 27,189                             | 27,189                      | 37,860                                |
| <b>Total funds carried forward</b> |      | 5,435                            | 133,466                            | 138,901                     | 111,712                               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

**BALANCE SHEET  
AS AT 31 AUGUST 2024**

|  | Note | 2024<br>£      | 2023<br>£      |
|--|------|----------------|----------------|
| <b>Current assets</b>                          |      |                |                |
| Debtors  | 10   | 6,640          | 9,570          |
| Cash at bank and in hand                       |      | 133,661        | 103,542        |
|  |      | <u>140,301</u> | <u>113,112</u> |
| Creditors: amounts falling due within one year | 11   | (1,400)        | (1,400)        |
| <b>Net current assets</b>                      |      | <u>138,901</u> | <u>111,712</u> |
| <b>Total assets less current liabilities</b>   |      | <u>138,901</u> | <u>111,712</u> |
| <b>Net assets excluding pension asset</b>      |      | <u>138,901</u> | <u>111,712</u> |
| <b>Total net assets</b>                        |      | <u>138,901</u> | <u>111,712</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 12   | 5,435          | 5,435          |
| Unrestricted funds                             | 12   | 133,466        | 106,277        |
| <b>Total funds</b>                             |      | <u>138,901</u> | <u>111,712</u> |

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

*Tracey Hartley*

.....  
**T Hartley**  
(Trustee)

Date: **10/06/2025**

The notes on pages 8 to 17 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024

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**1. General information**

The John Hampden Grammar School Fund is an unincorporated charity established by constitution on 20th May 1986.

This was registered on the charity commission on 14th February 1987.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The John Hampden Grammar School Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

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

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024

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**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

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

**2.7 Liabilities and provisions**

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**2. Accounting policies (continued)**

**2.9 Fund accounting**

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

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

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|           | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-----------|--|--|---------------------------------------|
| Donations | -  | 38,287                                       | <b>38,287</b>                         |
| Gift Aid  | -  | 6,699  | <b>6,699</b>                          |
|           | -  | 44,986                                       | <b>44,986</b>                         |
|           | -  | 44,986                                       | <b>44,986</b>                         |
|           | <i>Restricted<br/>funds<br/>2023<br/>£</i> | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
| Donations | 600  | 46,995                                       | 47,595                                |
| Gift Aid  | 6  | 9,060  | 9,066                                 |
|           | 606  | 56,055                                       | 56,661                                |
|           | 606  | 56,055                                       | 56,661                                |

**4. Investment income**

|               | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|---------------|--|---------------------------------------|
| Bank Interest | 1,603  | <b>1,603</b>                          |
|               | 1,603  | <b>1,603</b>                          |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**4. Investment income (continued)**

|               | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|---------------|--|---------------------------------------|
| Bank Interest | 514  | 514                                   |
|               |  |                                       |

**5. Analysis of grants**

|                               | <b>Grants to<br/>Institutions<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------------|--|---------------------------------------|
| Grants, Supporting the school | 18,000   | <b>18,000</b>                         |
|                               |  |                                       |

|                               | <i>Grants to<br/>Institutions<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------------------|--|---------------------------------------|
| Grants, Supporting the school | 18,000   | 18,000                                |
|                               |  |                                       |

The Charity has made the following material grants to institutions during the year:

|                             | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| <b>Name of institution</b>  |                   |                   |
| John Hampden Grammar School | <b>18,000</b>     | 18,000            |
|                             | <b>18,000</b>     | 18,000            |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                       | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b>                |
|-----------------------|--|--|
| Supporting the school | 19,400                                       | <b>19,400</b>                              |
|                       | <hr style="border-top: 3px double #000;"/>   | <hr style="border-top: 3px double #000;"/> |
|                       | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>2023<br/>£</i>                |
| Supporting the school | 19,315                                       | 19,315                                     |
|                       | <hr style="border-top: 3px double #000;"/>   | <hr style="border-top: 3px double #000;"/> |

**7. Analysis of expenditure by activities**

|                       | <b>Grant<br/>funding of<br/>activities<br/>2024<br/>£</b> | <b>Support<br/>costs<br/>2024<br/>£</b>    | <b>Total<br/>funds<br/>2024<br/>£</b>      |
|-----------------------|---|--|--|
| Supporting the school | 18,000  | 1,400                                      | <b>19,400</b>                              |
|                       | <hr style="border-top: 3px double #000;"/>                | <hr style="border-top: 3px double #000;"/> | <hr style="border-top: 3px double #000;"/> |
|                       | <i>Grant<br/>funding of<br/>activities<br/>2023<br/>£</i> | <i>Support<br/>costs<br/>2023<br/>£</i>    | <i>Total<br/>funds<br/>2023<br/>£</i>      |
| Supporting the school | 18,000  | 1,315                                      | 19,315                                     |
|                       | <hr style="border-top: 3px double #000;"/>                | <hr style="border-top: 3px double #000;"/> | <hr style="border-top: 3px double #000;"/> |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                             | <b>Supporting<br/>the school<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-----------------------------|---|---------------------------------------|
| Independent examiner's fees | 1,400   | <b>1,400</b>                          |
|                             | <u>          </u>                               | <u>          </u>                     |
|                             | <i>Supporting<br/>the school<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
| Independent examiner's fees | 1,315   | 1,315                                 |
|                             | <u>          </u>                               | <u>          </u>                     |

**8. Independent examiner's remuneration**

|   | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---|-------------------|-------------------|
| Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts | <b>1,400</b>      | 1,315             |
|   | <u>          </u> | <u>          </u> |

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

**10. Debtors**

|                            | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|----------------------------|-------------------|-------------------|
| <b>Due within one year</b> |                   |                   |
| Gift Aid debtor            | <b>6,640</b>      | 9,570             |
|                            | <u>          </u> | <u>          </u> |
|                            | <b>6,640</b>      | 9,570             |
|                            | <u>          </u> | <u>          </u> |

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024

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11. Creditors: Amounts falling due within one year

|                              | 2024<br>£    | 2023<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,400</u> | <u>1,400</u> |

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024

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12. Statement of funds

Statement of funds - current year

|                              | Balance at 1<br>September<br>2023<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2024<br>£ |
|------------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b>    |  |               |                  |                                      |
| General Funds - all funds    | 106,277                                | 46,589        | (19,400)         | 133,466                              |
|                              | <hr/>                                  | <hr/>         | <hr/>            | <hr/>                                |
| <b>Restricted funds</b>      |  |               |                  |                                      |
| Restricted Funds - all funds | 5,435                                  | -             | -                | 5,435                                |
|                              | <hr/>                                  | <hr/>         | <hr/>            | <hr/>                                |
| <b>Total of funds</b>        | <b>111,712</b>                         | <b>46,589</b> | <b>(19,400)</b>  | <b>138,901</b>                       |
|                              | <hr/> <hr/>                            | <hr/> <hr/>   | <hr/> <hr/>      | <hr/> <hr/>                          |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

|                                 | <i>Balance at<br/>1 September<br/>2022<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 August<br/>2023<br/>£</i> |
|---------------------------------|--|---------------------|--------------------------|--|
| <b>Unrestricted funds</b>       |  |                     |                          |  |
| General Funds - all funds       | 69,023   | 56,569              | (19,315)                 | 106,277  |
| <b>Restricted funds</b>         |  |                     |                          |  |
| Science Laboratory Improvements | 4,829  | 606                 | -                        | 5,435  |
| <b>Total of funds</b>           | <b>73,852</b>                                    | <b>57,175</b>       | <b>(19,315)</b>          | <b>111,712</b>                                 |

**13. Summary of funds**

**Summary of funds - current year**

|                  | <b>Balance at 1<br/>September<br/>2023<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Balance at<br/>31 August<br/>2024<br/>£</b> |
|------------------|--|---------------------|--------------------------|--|
| General funds    | 106,277  | 46,589              | (19,400)                 | 133,466  |
| Restricted funds | 5,435  | -                   | -                        | 5,435  |
|                  | <b>111,712</b>                                   | <b>46,589</b>       | <b>(19,400)</b>          | <b>138,901</b>                                 |

**Summary of funds - prior year**

|                  | <i>Balance at<br/>1 September<br/>2022<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 August<br/>2023<br/>£</i> |
|------------------|--|---------------------|--------------------------|--|
| General funds    | 69,023   | 56,569              | (19,315)                 | 106,277  |
| Restricted funds | 4,829  | 606                 | -                        | 5,435  |
|                  | <b>73,852</b>                                    | <b>57,175</b>       | <b>(19,315)</b>          | <b>111,712</b>                                 |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | -  | 140,301                                      | <b>140,301</b>                        |
| Creditors due within one year | -  | (1,400)                                      | <b>(1,400)</b>                        |
| Difference                    | 5,435                                      | (5,435)                                      | -                                     |
| <b>Total</b>                  | <u>5,435</u>                               | <u>133,466</u>                               | <u><b>138,901</b></u>                 |

**Analysis of net assets between funds - prior period**

|                               | <i>Restricted<br/>funds<br/>2023<br/>£</i> | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 5,435                                      | 107,677                                      | 113,112                               |
| Creditors due within one year | -  | (1,400)                                      | (1,400)                               |
| <b>Total</b>                  | <u>5,435</u>                               | <u>106,277</u>                               | <u>111,712</u>                        |

**15. Related party transactions**

During the year, the John Hampden Grammar School Fund made a grant of £18,000 (2023: 18,000) to John Hampden Grammar School to support their counselling service.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

England & Wales - Charity number 296155

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# Accounts

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2023

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|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | T Hartley, Chair<br>P Maskell<br>P Phippen<br>N Hathaway               |
| <b>Charity registered number</b> | 296155   |
| <b>Principal office</b>          | John Hampden Grammar School<br>Marlow Hill<br>High Wycombe<br>HP11 1SZ |
| <b>Independent Examiner</b>      | Jacob Lew FCA<br>BKL Audit LLP<br>35 Ballards Lane<br>London<br>N3 1XW |
| <b>Bankers</b>                   | Lloyds Bank PLC<br>27-31 White Hart Street<br>High Wycombe<br>HP11 2HL |

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## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

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The Trustees present their annual report together with the financial statements of the The John Hampden Grammar School Fund for the year 1 September 2022 to 31 August 2023.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Charity are to advance the education of the pupils of John Hampden Grammar School (JHGS) by raising money from parents, guardians and former pupils, and providing or assisting in the provision of educational and related facilities, in augmentation of such facilities financed by annual government funding.

The charity undertakes various fundraising activities within the school community and all activities are planned in conjunction with the management of the school as a whole.

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

##### **b. Activities undertaken to achieve objectives**

The Charity engages in fundraising and uses the monies raised to provide grants to John Hampden Grammar School.

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

The Charity undertakes to give grants to John Hampden Grammar School, which is a state school for young people aged 11 -18. The facilities of the school which the Charity supports are used for the education of the young people and are also available for use at specific times for the local community. These activities further the Charity's purposes for the public benefit.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

Donations from parents to the general fund and the fund designated for refurbishment of the science laboratories totalled almost £47,000.

The Fund has continued to support the school by donating £18,000 to support the counselling service, but other funds are being kept in order to support the school with future upgrades to the dining facilities.

#### **Financial review**

##### **a. Going concern**

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

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2023

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**b. Reserves policy**

The reserves policy has been determined in accordance with the perceived future needs of the school to help balance annual variations in Government revenue funding that arise from fluctuations in pupil numbers, and to enhance the funding of capital projects.

At 31 August 2023, reserves were £111,713 (2022: £73,852), comprising general funds of £106,278 (2022: £69,023) and restricted funds of £5,435 (2022: £4,829).

**c. Review of the Year**

Income includes donations from parents which together with Gift Aid totalled £56,661. Income of £606 was restricted for improvements to the science laboratories, but the majority of income is unrestricted. Bank interest of £515 was also received in the year.

Direct Charitable Expenditure of £19,315 includes the donation to JHGS of £18,000 as noted above and external professional and administrative fees of £1,315.

**Structure, governance and management**

**a. Constitution**

The Charity was constituted by a Declaration of Trust on 20 May 1986 and was registered as a charity under number 296155 on 24 February 1987. The Constitution was revised and was adopted by the Trustees on 4 March 2016.

**b. Methods of appointment or election of Trustees**

Under the constitution, the Trustees are the Headteacher of John Hampden Grammar School, the Chair of the Governing Body, a Parent Governor, and a Staff representative from the School. The Chair of the Board of Trustees is the Headteacher.

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2023

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**Statement of Trustees' responsibilities**

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

*Tracey Hartley*

.....  
**T Hartley**  
(Chair of Trustees)  
Date: 27/06/2024

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**Independent Examiner's Report to the Trustees of The John Hampden Grammar School Fund  
(the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Jacob Lew*

Dated: 27/06/2024

Jacob Lew FCA

BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

|                                    | Note | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | <i>Total<br/>funds<br/>2022<br/>£</i> |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|---------------------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                                       |
| Donations and legacies             | 3    | 606                              | 56,055                             | 56,661                      | 62,970                                |
| Investments                        | 4    | -                                | 514                                | 514                         | 7                                     |
| <b>Total income</b>                |      | <b>606</b>                       | <b>56,569</b>                      | <b>57,175</b>               | <b>62,977</b>                         |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                                       |
| Charitable activities              | 6    | -                                | 19,315                             | 19,315                      | 18,915                                |
| <b>Total expenditure</b>           |      | <b>-</b>                         | <b>19,315</b>                      | <b>19,315</b>               | <b>18,915</b>                         |
| <b>Net movement in funds</b>       |      | <b>606</b>                       | <b>37,254</b>                      | <b>37,860</b>               | <b>44,062</b>                         |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                                       |
| Total funds brought forward        |      | 4,829                            | 69,023                             | 73,852                      | 29,790                                |
| Net movement in funds              |      | 606                              | 37,254                             | 37,860                      | 44,062                                |
| <b>Total funds carried forward</b> |      | <b>5,435</b>                     | <b>106,277</b>                     | <b>111,712</b>              | <b>73,852</b>                         |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**BALANCE SHEET  
AS AT 31 AUGUST 2023**

|  | Note | 2023<br>£      | 2022<br>£ |
|--|------|----------------|-----------|
| <b>Fixed assets</b>                            |      | —              | —         |
|  |      | -              | -         |
| <b>Current assets</b>                          |      |                |           |
| Debtors  | 10   | 9,570          | 12,340    |
| Cash at bank and in hand                       |      | 103,542        | 63,302    |
|  |      | —              | —         |
|  |      | <b>113,112</b> | 75,642    |
| Creditors: amounts falling due within one year | 11   | <b>(1,400)</b> | (1,790)   |
|  |      | —              | —         |
| <b>Net current assets</b>                      |      | <b>111,712</b> | 73,852    |
| <b>Total net assets</b>                        |      | <b>111,712</b> | 73,852    |
| <b>Charity funds</b>                           |      |                |           |
| Restricted funds                               | 12   | 5,435          | 4,829     |
| Unrestricted funds                             | 12   | 106,277        | 69,023    |
|  |      | —              | —         |
| <b>Total funds</b>                             |      | <b>111,712</b> | 73,852    |

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

*Tracey Hartley*

.....  
**T Hartley**  
 (Chair of Trustees)  
 Date: 27/06/2024

The notes on pages 8 to 17 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023

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**1. General information**

The John Hampden Grammar School Fund is an unincorporated charity established by constitution on 20/05/1986.

This was registered on the charity commission on 14/02/1987.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The John Hampden Grammar School Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

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

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023

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**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

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

**2.7 Liabilities and provisions**

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**2. Accounting policies (continued)**

**2.9 Fund accounting**

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

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

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|           | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-----------|--|--|---------------------------------------|
| Donations | 600  | 46,995                                       | <b>47,595</b>                         |
| Gift Aid  | 6  | 9,060  | <b>9,066</b>                          |
|           | 606  | 56,055                                       | <b>56,661</b>                         |
|           | 606  | 56,055                                       | <b>56,661</b>                         |
|           | <i>Restricted<br/>funds<br/>2022<br/>£</i> | <i>Unrestricted<br/>funds<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
| Donations | 1,363                                      | 49,264                                       | 50,627                                |
| Gift Aid  | 340  | 12,003                                       | 12,343                                |
|           | 1,703                                      | 61,267                                       | 62,970                                |
|           | 1,703                                      | 61,267                                       | 62,970                                |

**4. Investment income**

|               | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|---------------|--|---------------------------------------|
| Bank Interest | 514  | <b>514</b>                            |
|               | 514  | <b>514</b>                            |
|               | 514  | <b>514</b>                            |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**4. Investment income (continued)**

|               | <i>Unrestricted<br/>funds<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|---------------|--|---------------------------------------|
| Bank Interest | 7  | 7                                     |
|               | 7  | 7                                     |

**5. Analysis of grants**

|                               | <b>Grants to<br/>Institutions<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|--|---------------------------------------|
| Grants, Supporting the school | 18,000   | <b>18,000</b>                         |
|                               | 18,000   | <b>18,000</b>                         |

|                               | <i>Grants to<br/>Institutions<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|-------------------------------|--|---------------------------------------|
| Grants, Supporting the school | 18,000   | 18,000                                |
|                               | 18,000   | 18,000                                |

The Charity has made the following material grants to institutions during the year:

|                             | <b>2023<br/>£</b> | <i>2022<br/>£</i> |
|-----------------------------|-------------------|-------------------|
| <b>Name of institution</b>  |                   |                   |
| John Hampden Grammar School | 18,000            | 18,000            |
|                             | 18,000            | 18,000            |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                       | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|-----------------------|--|-----------------------------|
| Supporting the school | 19,315                                       | <b>19,315</b>               |
|                       | <i>Unrestricted<br/>funds<br/>2022<br/>£</i> | <i>Total<br/>2022<br/>£</i> |
| Supporting the school | 18,915                                       | 18,915                      |

**7. Analysis of expenditure by activities**

|                       | <b>Grant<br/>funding of<br/>activities<br/>2023<br/>£</b> | <b>Support<br/>costs<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-----------------------|---|---|---------------------------------------|
| Supporting the school | 18,000  | 1,315                                   | <b>19,315</b>                         |
|                       | <i>Grant<br/>funding of<br/>activities<br/>2022<br/>£</i> | <i>Support<br/>costs<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
| Supporting the school | 18,000  | 915                                     | 18,915                                |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                             | <b>Supporting<br/>the school<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-----------------------------|---|---------------------------------------|
| Independent examiner's fees | 1,315   | <b>1,315</b>                          |
|                             | <u>          </u>                               | <u>          </u>                     |
|                             | <i>Supporting<br/>the school<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
| Independent examiner's fees | 915   | 915                                   |
|                             | <u>          </u>                               | <u>          </u>                     |

**8. Independent examiner's remuneration**

|   | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---|-------------------|-------------------|
| Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts | <b>1,315</b>      | 915               |
|   | <u>          </u> | <u>          </u> |

**9. Trustees' remuneration and expenses**

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

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

**10. Debtors**

|                            | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|----------------------------|-------------------|-------------------|
| <b>Due within one year</b> |                   |                   |
| Gift Aid debtor            | <b>9,570</b>      | 12,340            |
|                            | <u>          </u> | <u>          </u> |
|                            | <b>9,570</b>      | 12,340            |
|                            | <u>          </u> | <u>          </u> |

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023

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11. Creditors: Amounts falling due within one year

|                              | 2023<br>£    | 2022<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,400</u> | <u>1,790</u> |

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023

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12. Statement of funds

Statement of funds - current year

|                                 | Balance at 1<br>September<br>2022<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2023<br>£ |
|---------------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b>       |  |               |                  |                                      |
| General Funds - all funds       | 69,023                                 | 56,569        | (19,315)         | 106,277                              |
|                                 | <hr/>                                  | <hr/>         | <hr/>            | <hr/>                                |
| <b>Restricted funds</b>         |  |               |                  |                                      |
| Science Laboratory Improvements | 4,829                                  | 606           | -                | 5,435                                |
|                                 | <hr/>                                  | <hr/>         | <hr/>            | <hr/>                                |
| <b>Total of funds</b>           | <b>73,852</b>                          | <b>57,175</b> | <b>(19,315)</b>  | <b>111,712</b>                       |
|                                 | <hr/> <hr/>                            | <hr/> <hr/>   | <hr/> <hr/>      | <hr/> <hr/>                          |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

|                                 | <i>Balance at<br/>1 September<br/>2021<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 August<br/>2022<br/>£</i> |
|---------------------------------|--|---------------------|--------------------------|--|
| <b>Unrestricted funds</b>       |  |                     |                          |  |
| General Funds - all funds       | 26,664   | 61,274              | (18,915)                 | 69,023   |
| <b>Restricted funds</b>         |  |                     |                          |  |
| Science Laboratory Improvements | 3,126  | 1,703               | -                        | 4,829  |
| <b>Total of funds</b>           | <b>29,790</b>                                    | <b>62,977</b>       | <b>(18,915)</b>          | <b>73,852</b>                                  |

**13. Summary of funds**

**Summary of funds - current year**

|                  | <b>Balance at 1<br/>September<br/>2022<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Balance at<br/>31 August<br/>2023<br/>£</b> |
|------------------|--|---------------------|--------------------------|--|
| General funds    | 69,023   | 56,569              | (19,315)                 | 106,277  |
| Restricted funds | 4,829  | 606                 | -                        | 5,435  |
|                  | <b>73,852</b>                                    | <b>57,175</b>       | <b>(19,315)</b>          | <b>111,712</b>                                 |

**Summary of funds - prior year**

|                  | <i>Balance at<br/>1 September<br/>2021<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 August<br/>2022<br/>£</i> |
|------------------|--|---------------------|--------------------------|--|
| General funds    | 26,664   | 61,274              | (18,915)                 | 69,023   |
| Restricted funds | 3,126  | 1,703               | -                        | 4,829  |
|                  | <b>29,790</b>                                    | <b>62,977</b>       | <b>(18,915)</b>          | <b>73,852</b>                                  |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 5,435                                      | 107,677                                      | <b>113,112</b>                        |
| Creditors due within one year | -  | (1,400)                                      | <b>(1,400)</b>                        |
| <b>Total</b>                  | <u>5,435</u>                               | <u>106,277</u>                               | <u><b>111,712</b></u>                 |

**Analysis of net assets between funds - prior year**

|                               | <i>Restricted<br/>funds<br/>2022<br/>£</i> | <i>Unrestricted<br/>funds<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 4,829                                      | 70,813                                       | 75,642                                |
| Creditors due within one year | -  | (1,790)                                      | (1,790)                               |
| <b>Total</b>                  | <u>4,829</u>                               | <u>69,023</u>                                | <u>73,852</u>                         |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

England & Wales - Charity number 296155

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# Accounts

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

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## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022

|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | T Hartley, Chair<br>P Maskell<br>P Phippen<br>N Hathaway  |
| <b>Charity registered number</b> | 296155  |
| <b>Principal office</b>          | John Hampden Grammar School<br>Marlow Hill<br>High Wycombe<br>HP11 1SZ  |
| <b>Accountants</b>               | James Cowper Kreston Audit<br>Chartered Accountants<br>Reading Bridge House<br>George Street<br>Reading<br>Berkshire<br>RG1 8LS |
| <b>Bankers</b>                   | Lloyds Bank Plc<br>High Wycombe<br>HP11 2HL   |

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2022.

The following served as Trustees during the year:

Miss Tracey Hartley (Chair)

Mr Neil Hathaway

Mr Philip Maskell

Mr Peter Phippen

#### **Objectives and Activities**

The objectives of the Charity are to advance the education of the pupils of John Hampden Grammar School (JHGS) by raising money from parents, guardians and former pupils, and providing or assisting in the provision of educational and related facilities, in augmentation of such facilities financed by annual government funding.

The charity undertakes various fundraising activities within the school community. All activities are planned in conjunction with the management of the school as a whole and in this regard the Trustees have considered the Charity Commission's guidance on Public Benefit.

#### **Achievements and Performance**

Donations from parents to the general fund and the fund designated for refurbishment of the science laboratories totalled almost £63,000.

The Fund has continued to support the school by donating £18,000 to support the counselling service.

#### **Financial Review**

Restricted income includes donations received for the upgrade of science laboratories, which together with Gift Aid totalled £1,703. General donations and associated Gift Aid contributed £61,267.

Direct Charitable Expenditure of £18,915 includes the donations to JHGS of £18,000 as noted above and external professional and administrative fees of £915.

#### **Structure, Governance and Management**

The Charity was constituted by a Declaration of Trust on 20 May 1986 and was registered as a charity under number 296155 on 24 February 1987. The Constitution was revised and was adopted by the Trustees on 4 March 2016.

Under the constitution, the Trustees are the Headteacher of John Hampden Grammar School, the Chair of the Governing Body, a Parent Governor, and a Staff representative from the School. The Chair of the Board of Trustees is the Headteacher.

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

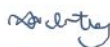
### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### Reserves

The reserves policy has been determined in accordance with the perceived future needs of the school to help balance annual variations in Government revenue funding that arise from fluctuations in pupil numbers, and to enhance the funding of capital projects. It is hoped that the level of reserves will increase during 2022/2023 following a fundraising initiative.

At 31 August 2022, reserves were £73,852 (2021: £29,790), comprising general funds of £69,023 (2021: £26,664) and restricted funds of £4,829 (2021: £3,126).

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



Tracey Hartley 13 Jun 2023 13:07:03 BST (UTC +1)

**T Hartley**

Chair of Trustees

Date: 13 June 2023

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2022

#### Independent Examiner's Report to the Trustees of The John Hampden Grammar School Fund (the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

#### Responsibilities and Basis of Report

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

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

#### Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Darren O'Connor



Dated: 27 June 2023

BSc (Hons) FCCA ACA

**James Cowper Kreston Audit**

Chartered Accountants

Reading Bridge House

George Street

Reading

Berkshire

RG1 8LS

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 61,267                             | 1,703                            | 62,970                      | 73,976                      |
| Investments                        | 4    | 7                                  | -                                | 7                           | 6                           |
| <b>Total income</b>                |      | <b>61,274</b>                      | <b>1,703</b>                     | <b>62,977</b>               | <b>73,982</b>               |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              | 5    | 18,915                             | -                                | 18,915                      | 78,925                      |
| <b>Total expenditure</b>           |      | <b>18,915</b>                      | <b>-</b>                         | <b>18,915</b>               | <b>78,925</b>               |
| <b>Net movement in funds</b>       |      | <b>42,359</b>                      | <b>1,703</b>                     | <b>44,062</b>               | <b>(4,943)</b>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 26,664                             | 3,126                            | 29,790                      | 34,733                      |
| Net movement in funds              |      | 42,359                             | 1,703                            | 44,062                      | (4,943)                     |
| <b>Total funds carried forward</b> |      | <b>69,023</b>                      | <b>4,829</b>                     | <b>73,852</b>               | <b>29,790</b>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

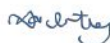
The notes on pages 8 to 14 form part of these financial statements.

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

BALANCE SHEET  
AS AT 31 AUGUST 2022

|  | Note | 2022<br>£            | 2021<br>£            |
|--|------|----------------------|----------------------|
| <b>Current assets</b>                          |      |                      |                      |
| Debtors  | 7    | 12,340               | 12,850               |
| Cash at bank and in hand                       |      | 63,302               | 17,816               |
|  |      | <u>75,642</u>        | <u>30,666</u>        |
| Creditors: amounts falling due within one year | 8    | (1,790)              | (876)                |
| <b>Net current assets</b>                      |      | <u>73,852</u>        | <u>29,790</u>        |
| <b>Total net assets</b>                        |      | <u><u>73,852</u></u> | <u><u>29,790</u></u> |
| <b>Charity funds</b>                           |      |                      |                      |
| Restricted funds                               | 9    | 4,829                | 3,126                |
| Unrestricted funds                             | 9    | 69,023               | 26,664               |
| <b>Total funds</b>                             |      | <u><u>73,852</u></u> | <u><u>29,790</u></u> |

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



Tracey Hartley 13 Jun 2023 13:07:03 BST (UTC +1)

**T Hartley**  
Chair of Trustees  
Date: 13 June 2023

The notes on pages 8 to 14 form part of these financial statements.

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The John Hampden Grammar School Fund meets the definition of a public benefit entity under FRS 102.

##### 1.2 Income

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

##### 1.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

##### 1.4 Debtors

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

##### 1.5 Cash at bank and in hand

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

##### 1.6 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### 1. Accounting policies (continued)

##### 1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.8 Fund accounting

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

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

#### 2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

There were no critical areas of judgment or accounting estimates involved in preparing the accounts.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**3. Income from donations and legacies**

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations and gifts - buildings and refurbishment projects | -                                  | 1,363                            | 1,363                       | 2,150                       |
| Donations and gifts - other                                | 49,264                             | -                                | 49,264                      | 58,974                      |
| Gift aid   | 12,003                             | 340                              | 12,343                      | 12,852                      |
|  | <u>61,267</u>                      | <u>1,703</u>                     | <u>62,970</u>               | <u>73,976</u>               |
| Total 2021   | <u>71,446</u>                      | <u>2,530</u>                     | <u>73,976</u>               |                             |

**4. Investment income**

|                     | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest receivable | <u>7</u>                           | <u>7</u>                    | <u>6</u>                    |
| Total 2021          | <u>6</u>                           | <u>6</u>                    |                             |

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Charitable activities | <u>18,915</u>                      | <u>-</u>                         | <u>18,915</u>      | <u>78,925</u>      |
| Total 2021            | <u>74,519</u>                      | <u>4,406</u>                     | <u>78,925</u>      |                    |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**6. Other expenditure**

The charity has no employees. The Trustees received no remuneration or expenses during the period. The costs of administering the charity are borne by John Hampden Grammar School.

**7. Debtors**

|                     | 2022<br>£     | 2021<br>£     |
|---------------------|---------------|---------------|
| Gift aid receivable | <u>12,340</u> | <u>12,850</u> |

**8. Creditors: Amounts falling due within one year**

|                 | 2022<br>£    | 2021<br>£  |
|-----------------|--------------|------------|
| Other creditors | <u>1,790</u> | <u>876</u> |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**9. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>September<br>2021<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2022<br>£ |
|---------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b> |  |               |                  |                                      |
| General Funds             | 26,664                                 | 61,274        | (18,915)         | 69,023                               |
| <b>Restricted funds</b>   |  |               |                  |                                      |
| Restricted Fund           | 3,126                                  | 1,703         | -                | 4,829                                |
| <b>Total of funds</b>     | <b>29,790</b>                          | <b>62,977</b> | <b>(18,915)</b>  | <b>73,852</b>                        |

**Statement of funds - prior year**

|                           | Balance at<br>1 September<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2021<br>£ |
|---------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b> |  |               |                  |                                      |
| General Funds             | 29,731                                 | 71,452        | (74,519)         | 26,664                               |
| <b>Restricted funds</b>   |  |               |                  |                                      |
| Restricted Fund           | 5,002                                  | 2,530         | (4,406)          | 3,126                                |
| <b>Total of funds</b>     | <b>34,733</b>                          | <b>73,982</b> | <b>(78,925)</b>  | <b>29,790</b>                        |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**10. Summary of funds**

**Summary of funds - current year**

|                  | Balance at 1<br>September<br>2021<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2022<br>£ |
|------------------|--|---------------|------------------|--------------------------------------|
| General funds    | 26,664                                 | 61,274        | (18,915)         | 69,023                               |
| Restricted funds | 3,126                                  | 1,703         | -                | 4,829                                |
|                  | <u>29,790</u>                          | <u>62,977</u> | <u>(18,915)</u>  | <u>73,852</u>                        |

**Summary of funds - prior year**

|                  | Balance at<br>1 September<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2021<br>£ |
|------------------|--|---------------|------------------|--------------------------------------|
| General funds    | 29,731                                 | 71,452        | (74,519)         | 26,664                               |
| Restricted funds | 5,002                                  | 2,530         | (4,406)          | 3,126                                |
|                  | <u>34,733</u>                          | <u>73,982</u> | <u>(78,925)</u>  | <u>29,790</u>                        |

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 69,023                             | 6,619                            | 75,642                      |
| Creditors due within one year | -                                  | (1,790)                          | (1,790)                     |
| <b>Total</b>                  | <b>69,023</b>                      | <b>4,829</b>                     | <b>73,852</b>               |

**Analysis of net assets between funds - prior year**

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 26,664                             | 4,002                            | 30,666                      |
| Creditors due within one year | -                                  | (876)                            | (876)                       |
| <b>Total</b>                  | <b>26,664</b>                      | <b>3,126</b>                     | <b>29,790</b>               |

**12. Related party transactions**

During the year £nil (2021: £60,000) was paid to John Hampden Grammar School to meet expenditure on capital projects and to finance improvements to the school. During the year £18,000 (2021: £18,000) was paid to John Hampden Grammar School to fund a Counsellor for the year. Three of the Trustees of John Hampden Grammar School Fund are also Governors of John Hampden Grammar School.

**13. Controlling party**

The ultimate parent company is John Hampden Grammar School.

**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

England & Wales - Charity number 296155

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# Accounts

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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**THE JOHN HAMPDEN GRAMMAR SCHOOL FUND**

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THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2021

|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | T Hartley, Chair<br>P Maskell<br>P Phippen<br>N Hathaway  |
| <b>Charity registered number</b> | 296155  |
| <b>Principal office</b>          | John Hampden Grammar School<br>Marlow Hill<br>High Wycombe<br>HP11 1SZ  |
| <b>Accountants</b>               | James Cowper Kreston<br>Chartered Accountants<br>Reading Bridge House<br>George Street<br>Reading<br>Berkshire<br>RG1 8LS |
| <b>Bankers</b>                   | Lloyds Bank Plc<br>High Wycombe<br>HP11 2HL   |

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2021.

The following served as Trustees during the year:

Miss Tracey Hartley (Chair)

Mr Neil Hathaway

Mr Philip Maskell

Mr Peter Phippen

#### Objectives and Activities

The objectives of the Charity are to advance the education of the pupils of John Hampden Grammar School (JHGS) by raising money from parents, guardians and former pupils, and providing or assisting in the provision of educational and related facilities, in augmentation of such facilities financed by annual government funding.

The charity undertakes various fundraising activities within the school community. All activities are planned in conjunction with the management of the school as a whole and in this regard the Trustees have considered the Charity Commission's guidance on Public Benefit.

#### Achievements and Performance

Donations from parents to the general fund and the fund designated for refurbishment of the science laboratories totalled almost £74,000.

The Fund has continued to support the school by donating £18,000 to support the counselling service, and donated £60,000 towards the creation of the new Compass Quad and eating area.

The Covid-19 pandemic has not had a significant impact on the Fund during the year to 31 August 2021, as the majority of contributing parents have been able to maintain their monthly donations. Fewer new parents in September 2021 have committed to monthly donations, which may be as a result of the economic downturn.

#### Financial Review

Restricted income includes donations received for the upgrade of science laboratories, which together with Gift Aid totalled £2,530. General donations and associated Gift Aid contributed £71,446.

Direct Charitable Expenditure of £78,925 includes the donations to JHGS of £78,000 as noted above and external professional and administrative fees of £925.

#### Structure, Governance and Management

The Charity was constituted by a Declaration of Trust on 20 May 1986 and was registered as a charity under number 296155 on 24 February 1987. The Constitution was revised and was adopted by the Trustees on 4 March 2016.

Under the constitution, the Trustees are the Headteacher of John Hampden Grammar School, the Chair of the Governing Body, a Parent Governor, and a Staff representative from the School. The Chair of the Board of Trustees is the Headteacher.

#### Reserves

The reserves policy has been determined in accordance with the perceived future needs of the school to help balance annual variations in Government revenue funding that arise from fluctuations in pupil numbers, and to enhance the funding of capital projects. Reserves were used in the year to contribute to improvements in facilities relating to the school's expansion, and it is hoped that the level of reserves will increase during 2021/2022 following a fundraising initiative.

At 31 August 2021, reserves were £29,790 (2020: £34,733), comprising general funds of £26,664 (2020: £29,731) and restricted funds of £3,126 (2020: £5,002).

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021

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

  
.....  
T Hartley

Date: 14.03.2022

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2021

#### Independent Examiner's Report to the Trustees of The John Hampden Grammar School Fund (‘the charity’)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

#### Responsibilities and Basis of Report

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

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

#### Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Darren O'Connor

Dated:

10/5/22

BSc (Hons) FCCA ACA

#### James Cowper Kreston

Chartered Accountants  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

|                                    | Note | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 71,446                             | 2,530                            | 73,976                      | 90,757                      |
| Investments                        | 4    | 6                                  | -                                | 6                           | 81                          |
| <b>Total income</b>                |      | <u>71,452</u>                      | <u>2,530</u>                     | <u>73,982</u>               | <u>90,838</u>               |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              | 5    | 74,519                             | 4,406                            | 78,925                      | 198,800                     |
| <b>Total expenditure</b>           |      | <u>74,519</u>                      | <u>4,406</u>                     | <u>78,925</u>               | <u>198,800</u>              |
| <b>Net movement in funds</b>       |      | <u>(3,067)</u>                     | <u>(1,876)</u>                   | <u>(4,943)</u>              | <u>(107,962)</u>            |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 29,731                             | 5,002                            | 34,733                      | 142,695                     |
| Net movement in funds              |      | (3,067)                            | (1,876)                          | (4,943)                     | (107,962)                   |
| <b>Total funds carried forward</b> |      | <u>26,664</u>                      | <u>3,126</u>                     | <u>29,790</u>               | <u>34,733</u>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

BALANCE SHEET  
AS AT 31 AUGUST 2021

|  | Note | 2021<br>£            | 2020<br>£            |
|--|------|----------------------|----------------------|
| <b>Current assets</b>                          |      |                      |                      |
| Debtors  | 7    | 12,850               | 17,694               |
| Cash at bank and in hand                       |      | 17,816               | 37,439               |
|  |      | <u>30,666</u>        | <u>55,133</u>        |
| Creditors: amounts falling due within one year | 8    | (876)                | (20,400)             |
| <b>Net current assets</b>                      |      | <u>29,790</u>        | <u>34,733</u>        |
| <b>Total net assets</b>                        |      | <u><u>29,790</u></u> | <u><u>34,733</u></u> |
| <b>Charity funds</b>                           |      |                      |                      |
| Restricted funds                               | 9    | 3,126                | 5,002                |
| Unrestricted funds                             | 9    | 26,664               | 29,731               |
| <b>Total funds</b>                             |      | <u><u>29,790</u></u> | <u><u>34,733</u></u> |

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

  
.....  
**T Hartley**

Date: 14.03.2022

The notes on pages 7 to 13 form part of these financial statements.

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The John Hampden Grammar School Fund meets the definition of a public benefit entity under FRS 102.

##### 1.2 Going concern

The Trustees have considered the impact of the global Covid-19 pandemic on the ability of the company to continue trading for the foreseeable future. This review has included considering the impact of the pandemic to the date of signing the financial statements and updating financial projections and performing rigorous stress testing on these projections in respect of income and the company's supply chain. Based on this review and taken together with existing financing facilities the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

##### 1.3 Income

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

##### 1.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

##### 1.5 Debtors

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

##### 1.6 Cash at bank and in hand

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

## THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

#### 1. Accounting policies (continued)

##### 1.7 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

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

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

#### 2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

There were no critical areas of judgment or accounting estimates involved in preparing the accounts.

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

3. Income from donations and legacies

|   | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations and gifts - buildings and<br>refurbishment projects | -                                  | 2,150                            | <b>2,150</b>                | 3,150                       |
| Donations and gifts - other                                   | 58,974                             | -                                | <b>58,974</b>               | 70,405                      |
| Gift aid  | 12,472                             | 380                              | <b>12,852</b>               | 17,202                      |
|   | <u>71,446</u>                      | <u>2,530</u>                     | <u><b>73,976</b></u>        | <u>90,757</u>               |
| Total 2020  | <u>87,011</u>                      | <u>3,746</u>                     | <u>90,757</u>               |                             |

4. Investment income

|                     | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest receivable | 6                                  | <b>6</b>                    | 81                          |
|                     | <u>6</u>                           | <u><b>6</b></u>             | <u>81</u>                   |
| Total 2020          | <u>81</u>                          | <u>81</u>                   |                             |

5. Analysis of expenditure on charitable activities

Summary by fund type

|                       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Charitable activities | 74,519                             | 4,406                            | <b>78,925</b>               | 198,800                     |
|                       | <u>74,519</u>                      | <u>4,406</u>                     | <u><b>78,925</b></u>        | <u>198,800</u>              |
| Total 2020            | <u>159,730</u>                     | <u>39,070</u>                    | <u>198,800</u>              |                             |

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

6. Other expenditure

The charity has no employees. The Trustees received no remuneration or expenses during the period. The costs of administering the charity are borne by John Hampden Grammar School.

7. Debtors

|                     | 2021<br>£     | 2020<br>£     |
|---------------------|---------------|---------------|
| Gift aid receivable | <u>12,850</u> | <u>17,694</u> |

8. Creditors: Amounts falling due within one year

|                 | 2021<br>£  | 2020<br>£     |
|-----------------|------------|---------------|
| Other creditors | <u>876</u> | <u>20,400</u> |

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

9. Statement of funds

Statement of funds - current year

|                           | Balance at 1<br>September<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2021<br>£ |
|---------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b> |  |               |                  |                                      |
| General Funds             | 29,731                                 | 71,452        | (74,519)         | 26,664                               |
| <b>Restricted funds</b>   |  |               |                  |                                      |
| Restricted Fund           | 5,002                                  | 2,530         | (4,406)          | 3,126                                |
| <b>Total of funds</b>     | <b>34,733</b>                          | <b>73,982</b> | <b>(78,925)</b>  | <b>29,790</b>                        |

Statement of funds - prior year

|                           | Balance at<br>1 September<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 August<br>2020<br>£ |
|---------------------------|--|---------------|------------------|--------------------------|--------------------------------------|
| <b>Unrestricted funds</b> |  |               |                  |                          |                                      |
| General Funds             | 132,369                                | 87,092        | (159,730)        | (30,000)                 | 29,731                               |
| <b>Restricted funds</b>   |  |               |                  |                          |                                      |
| Restricted Fund           | 10,326                                 | 3,746         | (39,070)         | 30,000                   | 5,002                                |
| <b>Total of funds</b>     | <b>142,695</b>                         | <b>90,838</b> | <b>(198,800)</b> | <b>-</b>                 | <b>34,733</b>                        |

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

10. Summary of funds

Summary of funds - current year

|                  | Balance at 1<br>September<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2021<br>£ |
|------------------|--|---------------|------------------|--------------------------------------|
| General funds    | 29,731                                 | 71,452        | (74,519)         | 26,664                               |
| Restricted funds | 5,002                                  | 2,530         | (4,406)          | 3,126                                |
|                  | <u>34,733</u>                          | <u>73,982</u> | <u>(78,925)</u>  | <u>29,790</u>                        |

Summary of funds - prior year

|                  | Balance at<br>1 September<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 August<br>2020<br>£ |
|------------------|--|---------------|------------------|--------------------------|--------------------------------------|
| General funds    | 132,369                                | 87,092        | (159,730)        | (30,000)                 | 29,731                               |
| Restricted funds | 10,326                                 | 3,746         | (39,070)         | 30,000                   | 5,002                                |
|                  | <u>142,695</u>                         | <u>90,838</u> | <u>(198,800)</u> | <u>-</u>                 | <u>34,733</u>                        |

THE JOHN HAMPDEN GRAMMAR SCHOOL FUND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 26,664                             | 4,002                            | 30,666                      |
| Creditors due within one year | -                                  | (876)                            | (876)                       |
| <b>Total</b>                  | <b>26,664</b>                      | <b>3,126</b>                     | <b>29,790</b>               |

Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 50,131                             | 5,002                            | 55,133                      |
| Creditors due within one year | (20,400)                           | -                                | (20,400)                    |
| <b>Total</b>                  | <b>29,731</b>                      | <b>5,002</b>                     | <b>34,733</b>               |

12. Related party transactions

During the year £60,000 (2020: £180,000) was paid to John Hampden Grammar School to meet expenditure on capital projects and to finance improvements to the school. During the year £18,000 (2020: £18,000) was paid to John Hampden Grammar School to fund a Counsellor for the year. Three of the Trustees of John Hampden Grammar School Fund are also Governors of John Hampden Grammar School.

13. Controlling party

The ultimate parent company is John Hampden Grammar School.

