



# Friends of Highfield Shortlands

Charity Number: 1032975

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31 AUGUST 2022**

**Prepared by:** K. Poltoratskaja, September 2022

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## 1 Legal and administrative information

### 1.1 Charity details

**Registered charity name:** Friends of Highfield, Shortlands  
(formerly Friends of Highfield Infants' School)  
**Other names:** FHS (also formerly known as FHIS)  
**Registered charity number:** 1032975  
**Principal address:** Highfield Infants' School, Highfield Drive, Bromley, BR2 0RX

### 1.2 Charity trustees

**Co-Chairs:** Bronwyn Stewart (re-elected 6 December 2021)  
Kerry Capell (re-elected 6 December 2021)  
**Co-Treasurers:** Neha Pandey (re-elected 6 December 2021)  
Karina Poltoratskaja (re-elected 6 December 2021)  
**Vice Chair (HIS):** Margot Holland (re-elected 6 December 2021)  
**Secretary:** Bhavisha Patel (re-elected 6 December 2021)  
**Accounts Preparation:** Karina Poltoratskaja

### 1.3 Charity advisers

**Bankers:** HSBC, 184 High St, Bromley, BR1 1HE

## **2 Trustees' annual report**

### **2.1 Introduction**

The trustees present their report and financial statements for the year ended 31 August 2022. The trustees confirm that the annual report and financial statements have been prepared in accordance with the charity's own governing document and the Charities Act 2011. FHS accounts are prepared on a receipts and payments basis.

In preparing the report and accounts, the trustees have had regard to the Charity Commission's guidance as set out in the following publications, relevant to small charities (with gross income less than £250k) and for accounting periods beginning on or after 1 November 2016:

- [Charity reporting and accounting: the essentials November 2016 \(CC15d\)](#)
- [Receipts and payments accounts pack \(CC16\)](#)
  - [Receipts and payments accounts \(CC16a\)](#)
  - [Completion notes for the receipts and payments accounts pack \(CC16b\)](#)
- [Trustees' annual report template \(SORP 2005\)](#)
- [Completion notes for the trustees' annual report template \(SORP 2005\)](#)
- [Public benefit: running a charity \(PB2\)](#)
- [Public benefit: reporting \(PB3\)](#)

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

#### **2.2.1 Governing document**

FHS is a Friends Association, managed by committee.

The charity's governing document is its Constitution. The Constitution was originally adopted on 13 October 1993. It was amended on 1 May 2018, to change the charity's name, objects and to adopt the latest model constitution issued by Parentkind (February 2018 version). The amendments were approved by the Charity Commission on 16 July 2018.

#### **2.2.2 Restrictions imposed by the charity's governing document**

- i) In raising funds the trustees shall not undertake any substantial permanent trading activity and shall conform to any relevant statutory regulations.
- ii) All cheques and orders for the payment of money from the charity bank account shall be signed by at least two trustees.
- iii) The trustees shall not enter into contracts of employment with the charity except with the prior written consent of the Charity Commission.

#### **2.2.3 Trustee selection methods**

Trustees are elected by members of the association at the Annual General Meeting, held in the Autumn Term of each academic year, and serve until the commencement of the next Annual General Meeting. Nominations, which are proposed and seconded by members, may be made at any time prior to the commencement of, or during, the Annual General Meeting.

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#### **2.2.4 Trustee remuneration and expenses**

All trustees give their time voluntarily and receive no remuneration or other compensation.

Trustees are, however, reimbursed for their 'out-of-pocket' expenses; that is, for costs a trustee has had to meet personally in order to carry out their duties. Such costs include purchases made on behalf of the charity for goods and services required to put on fundraising events. Trustee expense claims (as all expense claims) are supported by invoices or receipts.

During 2021-22, £14.5k of payments related to Trustee expense claims, which is higher than the previous year (£4.6k) due to being able to run more events.

#### **2.2.5 Risk management**

FHS is a member of Parentkind, which provides FHS with public liability insurance (underwritten by Zurich) to cover its activities and events, as well as other member benefits including support, information and advice for running a small charity.

As required for insurance purposes, the charity's trustees undertake risk assessments for each fundraising event, and put in place appropriate risk mitigation measures where appropriate.

The trustees also ensure that the relevant licences required under law are obtained as appropriate. Examples include for the sale of alcohol, running lotteries and raffles and film nights.

#### **2.2.6 Relationships with related parties**

In the past, FHS (formerly Friends of Highfield Infants' School, also known as "FHIS") worked closely with Highfield Junior School Parent Teacher Association ("HJS PTA", charity number 1021794), partnering to organise a number of joint activities and events for the enjoyment and benefit of pupils of Highfield Infants' School ("HIS") and Highfield Junior School ("HJS"), and the wider community.

Since 1 May 2018, FHS has operated singularly for the benefit of both Highfield Schools, and former associate charity HJS PTA has been wound up. The FHS constitutional changes made to enable this became effective as of 1 May 2018 and were approved by the Charity Commission on 16 July 2018.

### **2.3 Objectives and activities**

#### **2.3.1 Objects of the charity as set out in its governing document**

The object of the association (the objects) is to advance the education of the pupils in the school<sup>1</sup> in particular by:

- a) Developing effective relationships between the staff, parents and others associated with the school.

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<sup>1</sup> Where "school" refers to Highfield Infants' School and Highfield Junior School collectively.

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b) Engaging in activities or providing facilities or equipment which support the school and advance the education of the pupils.

### **2.3.2 Activities undertaken for the public benefit**

Prior to 1 May 2018, the purpose of the charity was to raise money in support of Highfield Infants' School, Bromley. Since the constitutional changes effected on 1 May 2018, the primary purpose of the charity is to raise money in support of both Highfield Infants' School and Highfield Junior School (collectively "Highfield Schools"). The benefit of this is to enhance the educational provision and experience of pupils (both current and future) of both Highfield Schools, beyond that which might be possible without FHS funding. Since the vast majority of pupils of HIS go on to further their education at HJS, this means that FHS is able to consider the relative needs of the two schools when allocating funding, to support and enhance the education of the pupil body over a longer period of their education.

FHS runs a variety of fundraising events and other activities throughout the academic year in order to achieve this purpose, and in doing so also aims to put on events that are both fun for the children and their families, and create a sense of community between Highfield Schools, families and the surrounding neighbourhood. As such, FHS plays an integral part in school life, bringing staff, parents and friends together socially in support of Highfield Schools.

In addition, FHS regularly participates in generating support for other charities and social causes, encouraging broader social and community awareness amongst Highfield Schools' pupils and families, and extending the public benefit beyond the pupils of the school.

The trustees confirm that they have considered the Charity Commission's guidance on public benefit in making decisions regarding how FHS funds are spent. In particular, the trustees' aim is to ensure that, on the whole, funds spent benefit the majority (and not a minority) of children in Highfield Schools.

## **2.4 Achievements and performance 2021-22**

### **2.4.1 Overview of income and expenditure**

Total gross income for the year ended 31 August 2022 is £53,749 (prior year: £21,263) and total expenditure is £51,768 (prior year: £27,553), netting an overall surplus generated in the year of £1,981 (prior year deficit: £6,290).

There has been a significant increase in gross income and gross expenditure during 2021-22 as compared to the previous year. Due to cancellation of Covid-19 restrictions, majority of our usual fundraising events could now take place. Amongst them were: Christmas and Summer Fairs (which are usually the main fundraisers each year), Circus and own clothes days. The key variances in gross income and expenditure are explained below.

#### **2.4.1.1 Gross income variances explained**

The main drivers for the increase of £32,486 in gross income are:

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- Return of bigger fundraising events like : Summer Fair, EOY Picnic, Circus and Theatre Ticket Offers.
- New events: Two Two Two Challenge and Funraisin have £2,489 in gross profit.

However some of the income has been offset by number of negative variances:

- Decrease in individual donations and matched funding resulted in decrease of £1.7k. Most likely it is due to increased number of events taken place in 2021-2022, where parents prioritised spending money during these events rather than one off donations.
- Decrease in the interest for 100Club Lottery resulted in gross income loss of £360
- the loss of income from other events which were not repeated this year (Easter Egg Hunt, Advertising income, Summer Own Clothes Day, Mr Marvel Magic Show and Disco)
- the loss of income associated with Christmas card sale, which only will become payable following financial year due to late payment from the supplier.

### *2.4.1.2 Expenditure variances explained*

The main drivers for the increase of £24,215 in expenditure are:

- Loss of income from refunds for Theatre tickets (performance cancelled due to Covid-19) resulting in a decrease of £9,566
- the costs associated with last year's Path to Excellence/Rise to the Challenge initiative, which only became payable this year, resulting in an increase of £792.
- Increased expenses, due to running bigger events like Summer Fair, EOY picnic, Circus.

### **2.4.2 Fundraising activities**

FHS fundraising activities during the 2021-22 academic year generated gross income of £53,391 netting £22,586 after costs of £30,805. In addition, FHS received £358 in donations from individual contributions (£20), and claiming Gift Aid from the sale of bricks for the Path to Excellence and Rise to the Challenge (£312) and Advertising (£26).

This brings the total net funds raised (before deduction of FHS running costs and payments to Highfield Schools and other charities) to £22,944 (prior year £13,273).

Of this, £21,303 was raised for the benefit of Highfield Schools, whilst £1,641 was raised at specific events for the benefit of other charities (refer to section 2.4.5 below).

The key fundraising events for Highfield Schools during 2021-22 were the Summer & Christmas Fairs, Christmas Tree Sales, Summer Disco, Funraisin and Circus. Together, these events generated over two thirds (around £17k) of the funds raised this year for Highfield Schools.

The remaining funds raised were generated from donations and a number of smaller activities and initiatives which in isolation generate modest amounts from ticket sales and/or the sale of refreshments, but in aggregate still make a significant contribution to the funds raised. These activities included: 100 CLUB Lottery; Treat sales after school; Second hand Uniform sales; Second hand books sales; Two Two Two Challenge; Own Clothes Days across the year and Movie Night. All of these smaller events are run with entertainment and enjoyment of Highfield children and families in mind.

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Unfortunately, this year, due to last minute theatre performance cancellation, we were forced to refund majority theatre ticket purchases and resulted in nearly £9.6k loss of profit.

### **2.4.3 Funding for Highfield Infants' and Junior Schools**

FHS made donations of £5,176 to Highfield Infants' School during 2021-22 (prior year: £10,433), and £11,439 to Highfield Junior School (prior year: £8,468).

In both schools this provided for:

- the supply and maintenance of water coolers in the classrooms;
- new library books;
- a real Christmas tree in each school hall;
- science workshop
- free lollipops on a very hot day

Specifically, for the Infants' School:

- picnic benches outside for lunch
- a book bag for every new starter in Reception, and leaving gift for every Year 2 Leaver

Specifically, for the Junior School:

- picnic benches at playground
- Y2 leavers gift
- a USB memory stick to every Year 6 leaver
- iPads for classrooms

### **2.4.4 Future funding plans**

The main funding priority for at least the coming year is provision of new IT equipment for both schools. Both schools need new laptops/iPads for working in classrooms and new whiteboards for some classrooms.

Beyond this, other funding opportunities include:

- Upgrade of outside play area in both schools
- Gifts for all children for Queen's Jubilee

### **2.4.5 Other charitable activities**

Charities supported by FHS this year were:

- Macmillan Cancer Support (registered charity number 261017)
- UNICEF – help for Ukrainians affected by the war

For Macmillan, FHS runs an annual coffee morning, providing tea and coffee and donated cakes in return for voluntary contributions. This year the Macmillan Coffee Morning raised £249 which was paid out in full to Macmillan Cancer Support.

For UNICEF it has been a one-off collection in support for Ukrainian people affected by the war. We raised £1,392 and paid out in full to UNICEF.

## 2.5 Financial review

### 2.5.1 Policy on reserves

In determining the level of reserves policy of the charity, the trustees have considered the level of the ongoing running costs of the charity and the level of recurring funding commitments to Highfield Infants' School and Highfield Junior School that school budgets would be unable to cover without FHS funding.

The minimum level of reserves that the trustees therefore believe to be adequate is £10-15k. That is, to be broadly sufficient to cover one year of running costs and recurring contributions to the schools in the event that, for whatever reason, FHS is unable to conduct any fundraising for an extended period.

The trustees consider that a reasonable upper level of reserves should have regard to:

- the amount that could feasibly be raised by one academic year of activities/events (reflecting the possibility that even if the prior year's closing balance was entirely eroded during the current year, FHS could still be left with a substantial sum in hand at the end of the current year);
- ensuring that funds are spent within a reasonable timeframe of being raised so that the benefits of the fundraising are realised sooner rather than later, and may be of some benefit to the current pupil cohort;
- recognising that the current cohort already benefits from the fundraising of past generations, and that it is also important to leave a legacy of benefit to future generations; and
- allowing for the possibility that it may be appropriate for funds to be held back in anticipation of a large outlay on a significant project on the horizon.

However, the level of reserves policy should be treated as a guide only, and the trustees are able to exercise discretion as to the appropriate level of reserves for the specific circumstances of the time.

At the year ended 31 August 2022, £40,032 was held in the FHS current account. This leaves FHS well positioned to contribute to significant and costly projects on the horizon (see section 2.4.4 above).

### 2.5.2 Ongoing management of funding for HIS and HJS

Upon closure of its bank account, HJS PTA transferred its remaining balance of funds to FHS to manage. This balance is designated by the trustees for the benefit of pupils of Highfield Junior School ("HJS"). Similarly, the funds raised by FHS prior to the constitutional changes effected on 1 May 2018 are designated for the benefit of pupils of Highfield Infants' School ("HIS").

Funds raised by FHS since 1 May 2018 are for the benefit of both Highfield Schools, and are allocated to notional sub-funds from which each school can draw down. In general terms, funds are allocated as follows:

- for individual school events and activities, funds are allocated to the school sub-fund for which the event or activity was run (e.g. funds raised by an Infants' school disco will be allocated to the Infants' school sub fund, and funds raised by a Junior school disco to the Junior school sub-fund);

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- for joint, “whole school” events and activities, the funds are allocated to each school sub-fund in one of two ways:
  - i) either by the relative take-up by pupils of the two schools (e.g. for theatre ticket or fireworks ticket sales); or, where this take up cannot easily be determined,
  - ii) in the ratio 3:4 (HIS:HJS) to approximate the relative sizes of the two schools (e.g. for Christmas and Summer Fairs).

The purpose of this notional allocation is to monitor the overall “fairness” of the distribution of funding between the two schools. However, the allocation and subsequent draw down is at the discretion of the trustees. Since the majority of pupils of HIS go on to further their education at HJS, this gives FHS trustees the flexibility to better consider the relative needs of the two schools when allocating funding, to support and enhance the education of the pupil body throughout their primary education.

### **2.5.3 Details of any funds materially in deficit**

Not applicable to FHS at this time as FHS accounts are prepared on a receipts and payments basis.

## **2.6 Governance and risk management review**

### **2.6.1 Pricing policy**

The EU Payment Services Directive 2 (PDS2) came into force on 13 January 2018, and prohibits the charging of additional fees on credit/debit card purchases, unless it is a universal fee (such as a booking fee) that would apply equally to all payment methods including cash and cheques.

FHS policy with regard to the use of booking fees (to recoup payment processor transaction fees on online sales of tickets to FHS events) ensures compliance with this directive as follows:

- Pricing on higher value ticket sales is set so as to absorb the cost of payment processor transaction fees;
- Where a booking fee is applied on the online sales for some lower value ticket sales, this is on a voluntary “opt-in” basis;
- Compulsory booking fees are used only for tickets/products which are sold exclusively online.

### **2.6.2 Privacy policy**

The EU General Data Protection Regulation (GDPR) came into force on 25 May 2018. This impacted FHS, which, as an organisation, collects and processes personal information for a variety of purposes, the main ones being:

- to comply with legal requirements in relation to its status as a registered charity;
- to fulfil contractual obligations when parents, carers and friends purchase tickets to FHS events, or other products or services (both online and offline) from FHS;
- to keep parents, carers and friends informed about FHS events and activities.



In light of this, the trustees undertook to develop a Privacy Policy which was published during the Summer Term of 2017-18. It is available on our events site, at [www.pta-events.co.uk/highfield](http://www.pta-events.co.uk/highfield).

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**2.7 Trustees' declaration**

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees.**

<b>Signature</b>		
<b>Full name</b>	Bronwyn Stewart	Kerry Capell
<b>Position</b>	Co-Chair	Co-Chair
<b>Date</b>	May 2023	May 2023

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### 3 Financial statements

#### 3.1 Receipts and payments summary

	<b>Total funds*, £ For year ended 31.08.2022</b>	<b>Total funds*, £ For year ended 31.08.2021</b>	<b>Notes section ref.</b>
<b><u>Receipts</u></b>			
Fundraising income	53,391	19,327	4.1
Donations received	332	1,734	4.1 #
Other income	26	202	4.1 ##
<b>Total receipts</b>	<b>53,749</b>	<b>21,263</b>	4.1
<b><u>Payments</u></b>			
Fundraising costs	30,805	7,988	4.1
Costs matched with other income	0	2	4.1 ##
FHS running costs	2,707	662	4.1 †
Donations to Highfield Infants' School	5,176	10,433	4.2
Donations to Highfield Junior School	11,439	8,468	4.2
Other charitable donations/payments	1,641	0	4.3
<b>Total payments</b>	<b>51,768</b>	<b>27,553</b>	
<b>NET RECEIPTS</b>	<b>1,981</b>	<b>(6,290)</b>	
OPENING FUND BALANCE B/F	37,399	43,458	
EXPIRED CHEQUE PAYMENTS	(387)	(15)	
OPENING STRIPE BALANCE	141		
<b>CLOSING FUNDS CARRIED FORWARD</b>	<b>39,134</b>	<b>37,153</b>	
UNCASHED CHEQUES/DONATED	125	0	
CASH IN HAND (RECEIPTS) C/F			
UNCASHED CHEQUES (PAYMENTS) C/F	825	387	
<b>CLOSING Charity BALANCE</b>	<b>40,084</b>	<b>37,540</b>	

Further detail on the receipts and payments (including a breakdown of net receipts by fundraising activity/event) is provided in the notes to the accounts in section 4.

\*Note: FHS funds as at 31 August 2022 are all unrestricted funds with the exception of:

- i) the balance of funds raised by FHS prior to the merger with HJS PTA on 1 May 2018, remaining after donations to HIS during 2021-22, which is designated for the benefit of pupils of HIS (£486 as at 31 August 2021 and now £nil as at 31 August 2022).

Refer to section 4.4 for further detail on restricted and designated funds.

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### 3.2 Net Financial Activity

	Total funds*,£ For year ended 31.08.2022	Total funds*, £ For year ended 31.08.2021	Notes section ref.
OPENING BANK BALANCE	37,399	43,458	1
OPENING STRIPE BALANCE	141	0	2
UNCASHED RECEIPTS AND PAYMENTS	(387)	(15)	3
<b>OPENING CHARITY BALANCE</b>	<b>37,153</b>	<b>43,443</b>	
TOTAL GROSS RECEIPTS	53,749	21,263	
TOTAL PAYMENTS	(51,768)	(27,553)	
EXPIRED CHEQUE PAYMENTS	125	0	
<b>CLOSING CHARITY BALANCE</b>	<b>39,259</b>	<b>37,153</b>	
UNCASHED CHEQUE PAYMENTS	825	387	4
<b>TOTAL CLOSING CASH/BANK BALANCE</b>	<b>40,084</b>	<b>37,540</b>	

1. Opening Bank Balance from bank Statement
2. Outstanding balance in Stripe account from the previous financial year that has not been deposited into the bank account by the end of that financial year's closing.
3. Uncashed checks carried over from prior fiscal year.
4. Total uncashed cheques value for current financial year that is a liability.

### 3.3 Statement of assets and liabilities

	As at 31.08.2022	As at 31.08.2021	Notes ref.
<b><u>Non-monetary assets</u></b>			
Stock in hand	0	(71)	
FilmBankMedia Membership	150	150	
<b>Total non-monetary assets</b>	<b>150</b>	<b>78</b>	
<b><u>Cash assets</u></b>			
Cash at bank	40,032	37,399	
Cash at Stripe	52	141	
<b>Total cash assets</b>	<b>40,084</b>	<b>37,540</b>	
<b><u>Current liabilities</u></b>			
Uncashed cheque payments	825	387	
<b>Total current liabilities</b>	<b>825</b>	<b>387</b>	
<b>TOTAL NET CASH FUNDS</b>	<b>39,259</b>	<b>37,153</b>	
<b>TOTAL NET ASSETS</b>	<b>39,409</b>	<b>37,231</b>	

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### 3.4 Trustees' declaration

The trustees declare that they have approved the financial statements above.

**Signed on behalf of the charity's trustees**

<b>Signature</b>	<i>Poltoratskaja</i>	
<b>Full name</b>	Karina Poltoratskaja	
<b>Position</b>	Co-Treasurer	
<b>Date</b>	May 2023	

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### 4 Notes to the accounts

#### 4.1 Receipts and payments detail by activity / event

<b>FUNDRAISING RECEIPTS/COSTS</b>	<b>RECEIPTS £</b>	<b>PAYMENTS £</b>	<b>2021-22 NET RECEIPTS £</b>	<b>2020-21 NET RECEIPTS £</b>	
XMAS FAIR	5,989	2,338	<b>3,651</b>	<b>2,126</b>	1
XMAS TREES	4,248	2,524	<b>1,724</b>	<b>1,768</b>	3
*** PUMPKIN INFANTS DISCO	-	-	-	-	2
100 CLUB	848	427	<b>421</b>	<b>604</b>	4
HALLOWEEN DETECTIVE	353	115	<b>238</b>	<b>474</b>	5
# MATCHED FUNDING	-	-	-	<b>250</b>	6
*** PUMPKIN JUNIOR DISCO	-	-	-	-	2
*** QUIZ NIGHTS	-	-	-	-	2
# DONATIONS RECEIVED	20	1	<b>19</b>	<b>1,457</b>	7
THEATRE OFFERS	10,080	9,566	<b>514</b>	-	8
** EASTER	-	113	<b>(113)</b>	<b>1,045</b>	9
*** FIREWORKS	-	-	-	-	2
END OF TERM TREAT SALES	381	48	<b>333</b>	<b>644</b>	10
*** XMAS CARDS	-	-	-	-	2
SCHOOL UNIFORM SALES	667	31	<b>636</b>	<b>656</b>	11
SECOND HAND BOOK SALES	20	-	<b>20</b>	-	12
## OTHER INCOME/COSTS	26	-	<b>26</b>	<b>200</b>	13
## AMAZON SMILE/EASY FUNDRAISING	552	-	<b>552</b>	<b>475</b>	13
*** COFFEE MORNING/AFTERNOON	-	-	-	-	2
SUMMER ACTIVITIES	3,059	1,567	<b>1,492</b>	<b>640</b>	14
OWN CLOTHES DAYS	1,550	4	<b>1,546</b>	<b>1,243</b>	15
‡ MACMILLAN COFFEE MORNING	249	249	-	-	
‡ UNICEF	1,392	1,392	-	-	
SPORTS DAYS	35	56	<b>(21)</b>	-	16
SPORTS AWARDS	186	297	<b>(111)</b>	-	16
SPRING MUSIC EVENING	-	-	-	-	16
* CIRCUS	6,598	4,795	<b>1,803</b>	-	17
* TwoTwoTwo Challenge	997	96	<b>901</b>	-	17
* FUNRAISIN	1,492	11	<b>1,481</b>	-	17
2020-21 YEAR PAYMENTS	68	794	<b>(726)</b>	-	
* LOLLIES GIVEAWAY	-	260	<b>(260)</b>	-	17
YEAR 6 PRODUCTION	-	-	-	-	16
** EASTER HUNT	-	-	-	-	18
** MR MARVEL MAGIC DISCO	-	-	-	<b>555</b>	18
SUMMER FAIR & EOY PICNIC	13,295	6,165	<b>7,130</b>	-	17
YEAR 6 LEAVERS' PROM	1,332	805	<b>527</b>	<b>(56)</b>	17
# PATH TO EXCELLENCE / RISE	312	792	<b>(480)</b>	<b>1,192</b>	19
	<b>53,749</b>	<b>32,446</b>	<b>21,303</b>	<b>13,273</b>	

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**FHS EXPENSES**

	DONATIONS TO HIS & HJS	-	16,615	<b>(16,615)</b>	(18,901)	\$4.2
†	ANNUAL LICENCES/ SUBSCRIPTIONS	-	594	<b>(594)</b>	(163)	20
†	GIFTS TO HIS/HJS STAFF/HELPERS	-	748	<b>(748)</b>	(241)	
†	STOCK IN HAND ADJUSTMENT	-	75	<b>(75)</b>	(10)	21
†	SUNDRIES	-	353	<b>(353)</b>	(217)	
†	PTA EQUIPMENT PURCHASES	-	616	<b>(616)</b>	(31)	22
†	BANK CHARGES/COMPENSATION	-	145	<b>(145)</b>	-	22
†	BANKED CHARGES (PTA-EVENTS SITE)	-	176	<b>(176)</b>	-	22
†	FILMBANKMEDIA MEMBERSHIP	-	-	-	-	22
		-	<b>19,322</b>	<b>(19,322)</b>	<b>(19,563)</b>	
		<b>53,749</b>	<b>51,768</b>	<b>1,981</b>	<b>(6,290)</b>	

**KEY TO SYMBOLS USED ABOVE**

- # Denotes sources of “donations received” income (individual donations, matched funding and parental contributions (including gift aid) for the path to excellence/rise to the challenge initiative.
- ## Denotes sources of “other income” (non-fundraising) and associated expenditure.
- † Denotes sources of FHS running expenses.
- ‡ Denotes activities run for the benefit of other charities and consequently for which net receipts is zero (i.e. all “profits” made on these activities were paid out to other charities).
- \* Denotes new activities in 2021-22
- \*\* Denotes activities which were run previous years and cancelled FHS decision
- \*\*\* Denotes activities run previous years but cancelled this year due to Covid-19

**EXPLANATORY NOTES ON 2021-22 RECEIPTS & PAYMENTS AND VARIANCES WITH PRIOR YEAR:**

1. Small scale outdoor **XMAS FAIR** resulted in favourable profit of £3,651
2. Following six events that were last run in 2019 had to be cancelled due to Covid-19 restrictions in 2021-22:
  - **PUMKIN INFANT & JUNIOR DISCO** (year on year net loss of £1,942) – school did not allow indoor public gatherings
  - **QUIZ NIGHTS** last time run in 2019 (year on year net loss of £698) – school did not allow indoor public gatherings
  - **FIREWORKS** (year on year net loss of £326) – no firework displays due to public gathering bans
  - **XMAS CARDS** (year on year net loss of £170) – not allowed distributing any physical items through school

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- **COFFE MORNINGS** (year on year net loss of £74) – no indoor public gatherings allowed

Combined, the cancellation of these events resulted in an unfavourable loss of approx. £3k in net receipts year on year.

3. Net receipts on **XMAS TREES** has decreased by £44 year on year as a result of selling less trees compared to the previous year.
4. Net income of **100 CLUB** Lottery is reduced by £183 year on year due to less interest in participation.
5. Net receipts on **HALOWEEN DETECTIVE** has decreased by £236 due to decrease in this event interest. Some of Covid-19 restrictions have been lifted and people were allowed to go trick or treating, which resulted in less interest in taking part in this event.
6. No income from **MATCHED FUNDING** this year. Previous years FHS ran several events where parents could request matched funding from their employers, when in 2021-2022 none of the parents were granted matched funding from their employers.
7. The value of **DONATIONS RECEIVED** has significantly decreased by £1,438 year on year. This year more usual events were allowed, so parents did not feel the need of supporting school through donations.
8. Net income from **THEATRE OFFERS** is £514 year on year. Last minute performance cancellation by the theatre resulted in majority ticket's refund and loss of significant profit.
9. This year none of **EASTER** activities taken place, therefore no profit has been generated. All pupils received Easter treat, which resulted in £113 year on year loss.
10. Net income on the **END OF TERM TREAT SALES** has decreased by £311 year on year. During this year school was still following some Covid-19 restrictions and FHS was not able to run as many treat sales as before.
11. **SCHOOL UNIFORM SALES** decreased by £20 year on year. Majority of sales still done via online platform.
12. Very low net income of £20 year on year on **SECOND HAND BOOK SALES** resulted from continuation of some Covid-19 restrictions.
13. Net profit of £578 year on year from non-fundraising activities:
  - Net profit of £26 year on year on **OTHER INCOME/COSTS** - sponsorship monies received by FHS from a local business in return for advertising space on the FHS online events site.
  - Net income of £552 year on year on **AMAZON SMILE / EASY FUNDRAISING** – we receive % from registered purchases made by registered school members and their families.

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14. **SUMMER ACTIVITIES** generated net income of £1,492 year on year profit
- 2020-21 activities (Name the Teddy bear and Summer Raffle) that resulted in £640 year on year profit were decided by FHS not re-occur this year .
  - Instead, 2021-22 activities (Summer Disco, Dinner & Movie Night) resulted in year on year net profit of £1,492
15. Net income of **OWN CLOTHES DAYS** has increased by £303 year on year
16. A number of school-led events usually held during the Spring and Summer terms did not take place or ran at a smaller scale this year due to Covid-19 restrictions. FHS usually raises funds at these events through the sale of refreshments.
- **SPRING MUSIC EVENING**
  - **SPORTS DAYS** (2 days, one each for Highfield Infants' and Junior Schools) – resulted in £21 loss
  - **SPORTS AWARDS EVENING** – resulted in £111 loss
  - **YEAR 6 PRODUCTION** (run over 2 evenings)
17. Following new or returning after Covid-19 events were run this year by FHS:
- **CIRCUS** resulted in £1,803 year on year net profit
  - **TwoTwoTwo CHALLENGE** resulted in £901 year on year net profit. Pupils needed to collect 2p, 20p or £2 change and donate it to FHS.
  - **FUNRAISIN** resulted in £1,481 year on year profit. Students were given out raisin packs to collect as much change as it could fit in the pack. Winning class received a present.
  - **LOLLIES GIVEAWAY** resulted in £260 year on year loss. On the hottest summer day children were given out a lolly to stay cool
  - Usually, **YEAR 6 LEAVERS' PROM** breaks even. However, due to the Covid-19 restrictions previous years' deposits have been transferred to this year. This resulted in generating £527 year on year profit
  - **SUMMER FAIR & EOY PICNIC** resulted in £7,130 year on year net profit
18. A number of FHS events usually held during the Spring and Summer were decided by FHS not to take place this year:
- **EASTER HUNT**
  - **MR MARVEL DISCO**
19. The **PATH TO EXCELLENCE** (HIS) and **RISE TO THE CHALLENGE** (HIS) initiatives relate to the sale of engraved bricks to parents/carers for a reasonable donation (suggested £15), which are then laid in the school grounds as a memento of their child's time at the school. There is a lag in the payment of the associated costs of the bricks, thus associated costs are usually payable only the following year. The £480 net loss in 2021-22 is a result of £792 bricks' cost from previous year, which is partly offset by income from gift aid reclaimed on the 2020-21 donations during 2021-22.
20. **ANNUAL LICENCES / SUBSCRIPTIONS** paid by FHS are identified below:
- | 2021-22 | 2020-21 |
|---------|---------|
|---------|---------|

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<b>ANNUAL LICENCES / SUBSCRIPTIONS</b>	<b>£</b>	<b>£</b>	
PTA Events Site Subscription	300	-	Online Platform Subscription
Parentkind Membership	128	123	Insurance cover and member support.
Lottery Licence Renewal & TENS	167	40	New Licence application, TENS licence applications throughout the year
<b>Total subscriptions costs</b>	<b>594</b>	<b>163</b>	

21. The cost value of stock purchased during 2021-22 that remains in hand at 31 August 2022 is £0. The value of opening stock (which was accounted for in the payments of 2020-21) was £75. Since a lot of events has been cancelled, some of the stock needed to be written off due to exceeding its "use by date. This adjustment has been reflected in **STOCK IN HAND ADJUSTMENT** of -£75.

22. Memberships, equipment purchases, charges:

- **FILMBANKMEDIA MEMBERSHIP** – A membership fee to a film distributor to obtain screening licences was paid in 2018-19. This is a one-off fee (returnable to FHS should membership be ceased in the future) and so did not recur in 2021-22.
- **BANK CHARGES** – from November 2021 HSBC has introduced monthly charges to the account.
- **BANKED CHARGES (Online Platform)** – these are online transaction charges for new payment system that are not automatically deducted at the time of purchase.
- **PTA EQUIPMENT PURCHASES** – FHS invested in Freezer for summer fair/summer term lollies sales. Part of this cost is office supplies (ink for the printer, paper for printing).

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### 4.2 Donations/Payments to Highfield Infants' and Junior Schools

Donations made to Highfield Infants' School (HIS) and Highfield Junior School (HJS) during 2021-22 are listed below. In addition, FHS donated two Christmas trees – one to each school – the cost of which is captured in the XMAS TREES fundraising activity.

	<b>TOTAL</b>	<b>HIS</b>	<b>HJS</b>	<b>NOTES</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
LIBRARY PROJECT	11	5	6	
LIBRARY BOOKS	1,883	1,883	-	
WATER COOLERS	2,255	969	1,286	
iPads	4,893	-	4,893	
RECEPTION & Y3 WELCOME GIFTS	1,155	531	624	
YEAR 2 & YEAR 6 LEAVERS GIFTS	532	96	436	
OTHER DONATIONS	276	119	157	
PICNIC BENCHES	4,668	1,230	3,438	
2021 YEAR DONATIONS TO SCHOOLS	942	343	599	1
<b>TOTAL DONATIONS</b>	<b>16,615</b>	<b>5,176</b>	<b>11,439</b>	

#### **NOTES:**

1. The £800 cost of Science workshop for 2020-21 paid by FHS to HIS this year, and £142 Y6 2020-2021 leavers gift.

### **4.3 Other charitable donations/payments**

#### **4.3.1 Macmillan Cancer Support**

The MACMILLAN COFFEE MORNING raises money in aid of Macmillan Cancer Support (registered charity no. 261017). Zero costs were allocated to this event and hence gross income £249 was paid out in full to Macmillan Cancer Support.

#### **4.3.2 UNICEF UK – Ukraine Crisis Appeal**

One-off collection for UNICEF (Registered charity no. 1072612) raised money to support children affected by war in Ukraine. Funds will help UNICEF to provide essential supplies to children and families in Ukraine. Zero costs were allocated to this event and hence gross income £1,392 was paid out in full to UNICEF UK.

### **4.4 Restricted / designated funds**

#### **4.4.1 Legacy (pre-merger) FHIS and HJS PTA funds**

Following the merger of FHIS and HJS PTA on 1 May 2018, HJS PTA transferred its then remaining funds to FHS to manage. These funds are designated by FHS for the benefit of pupils of Highfield Junior School. The balance remaining as at 31 August 2020 was £nil.

Similarly, the funds raised by FHIS prior to 1 May 2018 are also designated by FHS to ensure they continue to benefit the pupils of Highfield Infants' School. Since around 90% of Highfield Infants' School pupils typically go on to continue their primary education at Highfield Junior School, there is greater scope for realising this benefit in practice. For example, a "whole school" project, or a project to improve upon the facilities of Highfield Junior School that would also be of direct / immediate benefit to Highfield Infants' School pupils, may justify a proportionate contribution of funding originating from FHIS funds. The designation of funds to HIS is therefore to enable monitoring of how FHIS funds are put to use to benefit the pupils of HIS, rather than to restrict their use to only HIS as an entity. The balance of legacy FHIS funds after donations made to HIS during 2021-22 is £nil as at 31 August 2022.

The movement in these designated funds over 2021-22 is illustrated in the table below, where "Legacy FHIS funds" indicates what remains of funds raised by FHIS prior to the merger with HJS PTA (i.e. the pot designated for the benefit of pupils of Highfield Infants' School) and "Legacy HJS PTA funds" indicates the pot of funds designated for Highfield Junior School.

The term "General funds" relates to all funds raised by FHS since the merger on 1 May 2018. These are unrestricted funds for the benefit of both Highfield Schools. The table below also shows the allocation of these general funds to notional sub-funds for each school for the purposes of ongoing monitoring of the distribution between the two schools. See section 4.4.2 below for more detail.

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	<b>Total funds FYE 31.08.22 £</b>	<b>Legacy FHIS funds £</b>	<b>Legacy HJS PTA funds £</b>	<b>General funds £</b>	
<b>Opening FHS balance at 1/9/21</b>	<b>37,153</b>	<b>486</b>	-	<b>36,667</b>	
Net income after all costs	18,596	-	-	18,596	§4.4.2
Donations to HIS & HJS	(16,615)	(486)	-	(16,129)	§4.2
<b>Closing FHS balance at 31/8/22</b>	<b>39,134</b>	-	-	<b>39,134</b>	
<i>Allocated to HIS sub-fund</i>	<i>23,204</i>	-	-	<i>23,204</i>	
<i>Allocated to HJS sub-fund</i>	<i>15,930</i>	-	-	<i>15,930</i>	
<b>Closing FHS balance at 31/8/22</b>	<b>39,134</b>	-	-	<b>39,134</b>	

#### 4.4.2 Allocation of 2021-22 net receipts / general funds between HIS and HJS sub-funds

Funds raised by FHS since the merger of FHIS and HJS PTA on 1 May 2018 are referred to as "General Funds". These general funds are allocated to notional sub-funds separately for HIS and HJS from which each school can draw down as required. The movement in general funds over the year is summarised below.

	<b>General Funds FYE 31.08.22 £</b>	<b>HIS Sub-Fund Allocation £</b>	<b>HJS Sub-Fund Allocation £</b>
<b>Opening balance at 1/9/21</b>	<b>36,667</b>	<b>19,726</b>	<b>16,941</b>
Net income after all costs	18,596	8,168	10,428
Donations to HIS & HJS	(16,129)	(4,690)	(11,439)
<b>Closing balance at 31/8/22</b>	<b>39,134</b>	<b>23,204</b>	<b>15,930</b>

The approach to allocating the net receipts to the sub-funds depends on the particular activity in question, and uses one of the following "Allocation methods":

<b>Method</b>	<b>Description of approach</b>
<b>HIS</b>	For activities only run for HIS (e.g. Infants' School only disco), the funds are allocated to the HIS sub-fund.
<b>HJS</b>	For activities only run for HJS (e.g. Year 6 leavers' prom), the funds are allocated to the HJS sub-fund.
<b>3:4</b>	For "whole school" activities (e.g. Summer Fair), the funds are apportioned between HIS and HJS sub-funds in the ratio 3:4 (HIS:HJS) to approximate the relative sizes of the two schools.
<b>Actual sales</b>	For activities relevant to both schools, but where the actual sales can be easily attributed to each school (e.g. Sports Day – held separately for each

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school), the net receipts are allocated according to the actual sales generated by each school.

**Actual costs** For costs that can be directly attributed to each school, they are allocated to the sub-fund of the school in question.

The allocation of net receipts by activity for 2021-22 is shown in the table below, indicating which method is used for each activity.

It should be noted that the purpose of this notional allocation is to monitor the overall "fairness" of the distribution of funding between the two schools. However, the allocation and subsequent draw down is at the discretion of the trustees.

Since the majority of pupils of HIS go on to further their education at HJS, this gives FHS trustees the flexibility to better consider the relative needs of the two schools when distributing funds, to support and enhance the education of the pupil body throughout their primary education.

	HIS SUB- FUND £	HJS SUB- FUND £	2021-22 NET RECEIPTS £	Sub-fund Allocation method
<b><u>FUNDRAISING RECEIPTS/COSTS</u></b>				
SUMMER FAIR & EOY PICNIC	3,065	4,065	7,130	3:4
XMAS	1,565	2,086	3,651	3:4
XMAS TREES	738	985	1,723	3:4
100 CLUB	181	240	421	3:4
FUNRAISIN	637	844	1,481	3:4
HALLOWEEN DETECTIVE	102	136	238	3:4
THEATRE OFFERS	220	294	514	3:4
EASTER	(48)	(65)	(113)	3:4
# DONATIONS RECEIVED	8	11	19	3:4
OWN CLOTHES DAY	663	883	1,546	3:4
END OF TERM TREAT SALES	193	140	333	3:4
SCHOOL UNIFORM SALES	273	364	637	3:4
SECOND HAND BOOK SALES	9	11	20	3:4
## OTHER INCOME/COSTS	11	15	26	3:4
AMAZON SMILE/EASY FUNDRAISING	237	315	552	3:4
CIRCUS	773	1,030	1,803	3:4
TwoTwoTwo CHALLENGE	386	515	901	3:4
LOLLIES GIVEAWAY	(112)	(148)	(260)	3:4
2020-21 YEAR PAYMENTS	(205)	(521)	(726)	
SPORTS DAY	(9)	(12)	(21)	
SUMMER ACTIVITIES (SUMMER DISCO)	1,149	-	1,149	HIS
SUMMER ACTIVITIES (MOVIE NIGHT)	-	343	343	HJS
** SPORTS AWARDS	(48)	(63)	(111)	3:4
** YEAR 6 LEAVERS' PROM	-	527	527	HJS
# PATH TO EXCELLENCE / RISE	(381)	(99)	(480)	By actual sales
	<b>9,407</b>	<b>11,896</b>	<b>21,303</b>	

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<b><u>FHS EXPENSES (EXCL DONATIONS)</u></b>				
† ANNUAL LICENCES/SUBSCRIPTIONS	(255)	(339)	<b>(594)</b>	3:4
† GIFTS TO HIS/HJS STAFF/HELPERS	(400)	(348)	<b>(748)</b>	By actual costs
† PTA EQUIPMENT	(264)	(352)	<b>(616)</b>	3:4
† STOCK IN HAND ADJUSTMENT	(32)	(43)	<b>(75)</b>	3:4
† SUNDRIES	(151)	(202)	<b>(353)</b>	3:4
† BANK CHARGES / COMPENSATION	(62)	(83)	<b>(145)</b>	3:4
† BANKED CHARGES	(75)	(101)	<b>(176)</b>	3:4
	<b>(1,239)</b>	<b>(1,468)</b>	<b>(2,707)</b>	
	<b>8,168</b>	<b>10,428</b>	<b>18,596</b>	



Section A

Independent Examiner's Report

<b>Report to the trustees</b>	Charity Name Friends of Highfield Shortlands		
<b>On accounts for the year ended</b>	31 August 2022	<b>Charity no (if any)</b>	1032975
<b>Set out on pages</b>	1 to 22 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2022.

**Responsibilities and basis of report**

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


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

**Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**  **Date:** 10-06-2024

**Name:** Andrew Jackman

**Relevant professional qualification(s) or body (if any):** ACCA

**Address:** 9 Stone Road, Bromley, Kent, BR2 9AX


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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