King James's School Fund
Examiners Report
Year Ended 31 March 2026

Registered Charity Number
515466 KJS

Accounts and examiner's report prepared by:
Maureen Braden – Business Manager – Treasurer
Independent examiners report prepared by Peter Walker (Accountant)

Trustees:
Andrew Howard
Ian Yapp
Brian Horner
Pat Dunnill
Miriam Oakley

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards.
In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles set out in the Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which 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. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

Trustee Consideration

The Trustees have considered the requirements of the Charities Act 2011 and are satisfied that the charity is eligible for independent examination rather than statutory audit for the financial year under review. Accordingly, the accounts have been subject to an independent examination.



Activities and Achievements

The charity supports educational activities through the funding of school trips, curriculum enrichment activities, and fundraising events across all areas of the curriculum.

Charitable Objectives

The charity's objective is to advance the education of pupils attending the school and to support activities that enhance their educational experience, in accordance with the governing document.

Other Regulators

The Trustees are not aware of any other regulatory bodies with oversight of the charity.

Fundraising

The charity raises funds from parents, carers, staff, and members of the public. The charity does not engage professional fundraisers or commercial participators.

Policies

The Trustees have not formally adopted any additional policies during the reporting period.

Land and Property

The charity does not own or lease any land or property.

Financial Summary

A summary of the charity's financial position is provided in the attached balance sheet.

Independent Examiner's Report

Respective Responsibilities of Trustees and Independent Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is appropriate.

It is my responsibility to examine the accounts under section 145 of the Charities Act 2011 and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no audit opinion is expressed on the accounts.

Independent Examiner's Statement

Auditor's Statement

I have examined the books and records of the School Fund accounts. In my opinion, the accounts for the period ended 31 March 2026 as shown above have been properly prepared on the basis of the information and explanations supplied to me.

Signed ..... (Auditor)

Date 6/5/26

ON BEHALF OF THE TRUSTEES

Name: _____Signature: _____ Date: _____

Name: _____Signature: _____ Date: _____

Maureen Braden
Business Manager
12 June 2026

KING JAMES'S SCHOOL, KNARESBOROUGH

SCHOOL FUND 2025-26

BALANCE SHEET AS AT 31 MARCH 2026

	£		£
School Fund as at 31 March 2025			128,962.07
Plus: Excess of Receipts over Payments on Holding Accounts	11,089.35		
Plus: Excess of Receipts over Payments on School Fund Accounts	5,910.21		
School Fund as at 31 March 2026			145,961.63

Represented by: (Assets & Liabilities)		
Current Account at 31 March 2026		145,770.91
Plus: Petty Cash	Plus	135.55
Minus: Unreconciled Expenditure	Minus	105.16
Plus: Unreconciled Income	Plus	1,429.00
Minus: Creditors balance	Minus	1,268.67
		145,961.63

Prepared By ..... (Finance Manager)

Date 8/4/26

Signed ..... (Treasurer and Trustee)

Date 27/4/26.

Auditor's Statement

I have examined the books and records of the School Fund accounts. In my opinion, the accounts for the period ended 31 March 2026 as shown above have been properly prepared on the basis of the information and explanations supplied to me.

Signed ..... (Auditor)

Date 6/5/26

KING JAMES'S SCHOOL, KNARESBOROUGH

SCHOOL FUND 2025-26

YEAR ENDED 31 MARCH 2026

HOLDING ACCOUNTS

	£	£
Brought Forward	59,376.32	
Plus: Excess of Receipts over Payments	11,089.35	
Minus: Excess of Payments over Receipts	0.00	
Carry Forward		70,465.67
	70,465.67	70,465.67

SCHOOL FUND

Brought Forward	69,585.75	
Plus: Excess of Receipts over Payments	5,910.21	
Minus: Excess of Payments over Receipts	0.00	
Carry Forward		75,495.96
	75,495.96	75,495.96

TOTALS

Brought Forward	128,962.07	
Plus: Excess of Receipts over Payments	11,089.35	
Plus: Excess of Receipts over Payments	5,910.21	
Carry Forward		145,961.63
	145,961.63	145,961.63

	2024-25 c/f	2025-26 c/f	Difference
Holding Accounts Balance	59376.32	70465.67	11089.35
School Fund Account Balance	69585.75	75495.96	5910.21
	128962.07	**145961.63**	**16999.56**

Account Balances as at 31.03.26 from CFR Report			Income	Exp	Total
I06	E06	Grants (Ringfenced)	-899.84	156.42	-743.42
I08	E08	Student Facilities	-1558.88	1558.88	0.00
I09		Catering (N/A)	0.00	0.00	0.00
I1	E1	Trips (Committed)	-333722.28	307500.60	-26221.68
I13	E13	School Fund Donations	-1622.50	1622.50	0.00
I16	E16	Community focused school funding and/or grants (Ringfenced)	-16861.56	12356.02	-4505.54
I2	E2	Student Events	-16385.18	9642.45	-6742.73
I3	E3	Charitable Events	-12252.20	5247.97	-7004.23
I4	E4	School Events/Fundraising	-23739.75	19109.02	-4630.73
I5	E5	Other Income & Expenditure	-8422.76	8422.76	0.00
I6	E6	Year Accounts	-1324.06	1139.28	-184.78
I7	E7	Department Fundraising	-68473.98	48041.42	-20432.56
I9	E9	School Fund Balance (Uncommitted)	-191850.01	116354.05	-75495.96
			-677113.00	**531151.37**	**-145961.63**

King James's School Fund
CFR Balances Report

		Actual
Opening Balances		
OB01	Opening Pupil Focused Revenue Balance	£0.00
Opening Balances Total		**£0.00**
Income		
I06	Grants Income	-£899.84
I08	Student Facilities Income	-£1,558.88
I09	Income from catering	£0.00
I1	Trip Income (Committed)	-£333,722.28
I13	School Fund Donations Income	-£1,622.50
I16	Community focused school funding and/or grants Income	-£16,861.56
I2	Student Events Income	-£16,385.18
I3	Charitable Events Income	-£12,252.20
I4	School Events/Fundraising Income	-£23,739.75
I5	Other Income	-£8,422.76
I6	Year Accounts Income	-£1,324.06
I7	Department Fundraising Income	-£68,473.98
I9	School Fund Income	-£191,850.01
Income Total		**-£677,113.00**
Expenditure		
E06	Grants Expenditure	£156.42
E08	Student Facilities Expenditure	£1,558.88
E1	Trip Expenditure (Committed)	£307,500.60
E13	School Fund Donations Expenditure	£1,622.50
E16	Community focused school funding and/or grants Expenditure	£12,356.02
E19	** DNU ** Learning resources	£0.00
E2	Student Events Expenditure	£9,642.45
E22	** DNU ** Administrative supplies	£0.00
E3	Charitable Events Expenditure	£5,247.97
E4	School Events/Fundraising Expenditure	£19,109.02
E5	Other Expenditure	£8,422.76
E6	Year Accounts Expenditure	£1,139.28
E7	Department Fundraising Expenditure	£48,041.42
E9	School Fund Expenditure	£116,354.05
Expenditure Total		**£531,151.37**

Difference	**-145961.63**