



JOHN BETTS' PARENT TEACHER ASSOCIATION 2024				Charity No (if any)	1047414	CC17a
Annual accounts for the period						
Period start date	01/09/2023	To	Period end date	31/08/2024		

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds	Fundraising		21,984	-	-	21,984	10,767
Voluntary income	Justgiving, etc	S01	690	-	-	690	4,614
Activities for generating funds	Sale of items, etc	S02	1,576	-	-	1,576	7,269
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Auctions	S05	52,650	-	-	52,650	250
<b>Total incoming resources</b>		S06	76,900	-	-	76,900	22,650
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	1,404	-	-	1,404	1,692
Investment management costs		S09	-	-	-	-	-
Charitable activities	To School & charities	S10	1,718	-	-	1,718	96,074
Governance costs		S11	484	-	-	484	270
Other resources expended		S12	936	-	-	936	645
<b>Total resources expended</b>		S13	4,542	-	-	4,542	98,681
<b>Net incoming/(outgoing) resources before transfers</b>		S14	72,358	-	-	72,358	- 76,031
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	72,358	-	-	72,358	- 76,031
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	72,358	-	-	72,358	- 76,031
<b>Total funds brought forward</b>		S20	6,423	-	-	6,423	82,454
<b>Total funds carried forward</b>		S21	78,781	-	-	78,781	6,423

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	-	-	-	-	-
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	78,781	-	-	78,781	6,423
<i>Total current assets</i>	B09	78,781	-	-	78,781	6,423
<b>Creditors: amounts falling due within one year</b>	B10	-	-	-	-	-
<i>Net current assets/(liabilities)</i>	B11	78,781	-	-	78,781	6,423
<i>Total assets less current liabilities</i>	B12	78,781	-	-	78,781	6,423
<b>Creditors: amounts falling due after one year</b>	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	78,781	-	-	78,781	6,423
<b>Funds of the Charity</b>						
Unrestricted funds	B16	78,781			78,781	6,423
	B17	-			-	-
Restricted income funds	B18		-		-	-
Endowment funds	B19			-	-	-
<i>Total funds</i>	B20	78,781	-	-	78,781	6,423

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	David Osborne	

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

<input checked="" type="checkbox"/>
<input type="checkbox"/>

 Accounting Standards;
- or 

<input type="checkbox"/>
--------------------------

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**



**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	JustGiving	148	4,053
	Easy Fundraising & AmazonSmile	197	561
		-	-
		-	-
		-	-
	<b>Total</b>	<b>345</b>	<b>4,614</b>
Activities for generating funds	Fundraising events including year 5 & 6 efforts	21,984	10,767
	Uniform sales	905	1,224
	Plants, tea towels & other printed materials	606	2,975
	Wine boxes (Christmas)		2,220
	Bag2School	345	92
	Christmas tree sales		508
	Miscellaneous	65	
	Auction	52,650	250
	<b>Total</b>	<b>76,555</b>	<b>18,036</b>
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Section C****Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Website & other IT costs	403	134
	Miscellaneous costs		55
		-	-
		-	-
		-	-
	<b>Total</b>	<b>403</b>	<b>189</b>
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Wine Boxes	607	
	<b>Total</b>	<b>607</b>	<b>-</b>
Investment management costs		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Charitable activities	Staff gifts & events	797	1,637
	Donations to external charities		442
	Funds distributed to John Betts' School	1,718	93,455
	Equipment purchased & donated to John Betts' School		2,177
		-	-
	<b>Total</b>	<b>2,515</b>	<b>97,711</b>
Governance costs	Professional fees & administrative expenses	484	270
	Bank charges	533	511
	<b>Total</b>	<b>1,017</b>	<b>781</b>

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
150	150
330	330

**Note 7 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
John Betts' School - equipment / kit for playground for children, etc	1,718.00	93,455
Equipment purchased and donated to John Betts' School		2,177
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>1,718</b>	<b>95,632</b>

**7.2 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

Nil

**7.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		<b>-</b>



**Note 8 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**8.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		None	None
		None	None

**8.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**8.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 9****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

**INDEPENDENT EXAMINERS REPORT ON THE  
FINANCIAL STATEMENT OF JOHN BETTS PARENT TEACHER ASSOCIATION  
FOR THE ACADEMIC YEAR ENDING 31 AUGUST 2024**

I have examined the financial statements for the academic year ending 31 August 2024 of John Betts' Parent Teacher Association and the underlying accounting and financial records. I have obtained the information and explanations I consider necessary to complete the statement below:

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the statement, and seeking explanations from those responsible concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the statement presents a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with the Charities Act guidance
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act
- have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the statement to be reached.

I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report. In accordance with the foregoing the financial statements provide a good understanding of the financial transactions and activities within the School Fund.

Examiners signature..........Date.....1 April 2025.....

Prof. Naresh Sethi, Chartered Certified Accountant  
My Tax Mate Ltd, 62 A Pembridge Villas, London W11 3ET