

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DOWNLEY SCHOOL
PARENTS ASSOCIATION**

I report to the Charity Trustees on my examination of the financial statements of the charity for the year ended 31 August 2025 which are set out in the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.

.....
K Watson

c/o Azets
Burnham Yard
London End
Beaconsfield
Buckinghamshire
HP9 2JH

Date: 13 June 2026

THE DOWNLEY SCHOOL PARENTS ASSOCIATION

Registered Charity Number: 1047449

TRUSTEES REPORT

For the year ending 31 August 2025

Trustees as at Charities Commission return date 31 August 2025:

Fiona Phillips
Stephen Button
Hayley Stockton
Kate Taylor

Structure and Management:

The PA committee includes the following roles:

Chair, Vice Chair, Secretary, Treasurer, 2 x ex-officio committee members

There are at least 3 committee meetings per year.

The HeadTeacher is invited along with a member of staff who liaises between the school and the PA.

All PA members are invited to meetings and this is one of the ways PA committee members / trustees are recruited.

The Secretary prepares an agenda and the Chair runs the meeting.

Upcoming and ongoing activities are discussed, and are delegated to sub-committees or PA members.

Statutory items such as finances are also discussed at the meetings.

Activities and Objectives:

The objective for this year was to fundraise to purchase Classroom Resources, Outdoor Play equipments etc

The activities are shown on the ' Detailed Income and expenditure on Activities' report.

Reserve policy and debts:

The PA has agreed a minimum balance of £5,000 in order to use as working capital

THE DOWNLEY SCHOOL PARENTS ASSOCIATION

BALANCE SHEET
As at 31 August 2025

CURRENT ASSETS:

Cash at Bank	36,248.78
Accrued income	6,124.22

TOTAL ASSETS	42,373.00
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CURRENT LIABILITIES

Accrual	180.00
Deferred income	1,291.20

TOTAL CURRENT LIABILITIES	1,471.20
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NET ASSETS	40,901.80
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Represented by:

PA ACCUMULATED FUNDS:

Opening balance	36,786.57
Surplus or (deficit) for 2024/2025	4,115.23

BALANCE AT 31 AUGUST	40,901.80
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THE DOWNLEY SCHOOL PARENTS ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

01 September 2024 to 31 August 2025

INCOME:

Total Event income this year	27,210.60
other income	1,477.66
bank interest	4.47

TOTAL INCOME	28,692.73
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EXPENDITURE:

Events and Activities - expenditure	18,105.94
Subscriptions and licenses	0.00
Running Costs	596.15
Funding to TDS	5,875.41

TOTAL EXPENDITURE	24,577.50
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SURPLUS / - DEFICIT	4,115.23
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THE DOWNLEY SCHOOL PARENTS ASSOCIATION

RECONCILIATION OF MOVEMENT IN CASH VS PROFIT

For the year ending 31 August 2025

£

Movement in cash per bank statement	16,481.71
Net profit per income and expenditure schedules	4,115.23
Variance	12,366.48

Explanation of variances:

Paying in slip not banked until after year end	-18,970.70
Reversal of income deferred	1,771.20
2025 independent examiners fee	180.00
Paying in slip not banked until after year end	6,124.22
Income deferred until 2024-25	-1,291.20
Accrual for independent examiners fee	-180.00
Total variance	-12,366.48