



**Independent examiner's report
on the accounts**

Section A Independent Examiner's Report

Charity Name
Soho Parish School PTA

31 August 2024	1097917
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3-14 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2024**.

As the charity trustees of the Trust, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

1* accounting records were not kept in accordance with section 130 of the Act or

2* the accounts do not accord with the accounting records

* Please delete the words in the brackets if they do not apply.

	14/07/25
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Dani Jacobs

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Flat 2, 32 Lambs Conduit Street, London WC1N 3LE

Only complete if the examiner needs to highlight 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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/09/2023 To 31/08/2024

Charity name: Soho Parish School PTA

Charity registration number: 1097917

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of pupils at Soho Parish Primary School by developing effective relationships between staff, parents and others associated with the school; and engaging in activities and providing funds which support the school and advance the education of the pupils.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The PTA organises events that bring the school community together to help foster good relations between all those involved with the school; and to raise funds to meet pupil needs and projects being developed by the school teachers and leadership.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regards to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The PTA transfers grants for general purposes to the School bank accountant directly and pays invoices on the School's behalf for items the School purchases. All amounts given to the school are agreed to by a majority of the trustees by email or in a committee meeting.
Policy on social investment including program related investment	Para 1.38	The PTA does not invest its capital balances other than in its current and saving accounts.
		The PTA is reliant on its trustees and member volunteers to carry out its

Contribution made by volunteers	Para 1.38	charitable objectives. PTA will typically receive help from volunteers at onsite and offsite fund raising events.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	In the year 2023-2024 the PTA-organised events were instrumental in re-building the school community following the disruption of the pandemic. The PTA raised over £29K from donations and fund-raising events. The fundraising of the PTA was constrained by the falling roll of the school, which limited the pool of parent donors and volunteers. During this period PTA gave £35,544 in grants to Soho Parish School towards a range of ends, including: - Special Educational Needs resources; - Classroom equipment - Funding for Art activities - Funding for School trips

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the period the charity held £17,190.56
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The PTA intends to hold a minimal amount of reserves and welcomes the opportunity to fund projects and items that meet its charitable objectives. The PTA intends to maintain sufficient reserves to cover: i) Fluctuations in cash flow from operations i.e. interim expenditure which is required to cover costs before sales are generated. An example might be buying food & drink to be sold at an event. ii) The amounts to cover the cost of the website and insurance. iii) A year of normal annual operating expenses also includes giving money to the school to help run book week, art week, help teachers with small grants for their classes. Overall, typically up to £10k. iv) And any restricted funds which have yet to be passed onto the school. Therefore as a minimum, the PTA plans to maintain reserves of £10k to ensure its effectiveness plus any restricted funds that still need to be passed on. The PTA will review this regularly.
Amount of reserves held	Para 1.22	£10,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	This is not applicable as the PTA uses receipt & payment accounting. In any event it the PTA has no funds materially in deficit.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Key sources of funding are, typically:
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		£10-40k in regular donations from parents, former parents and other supporters of the school. £5-20k generated from sales at fundraising events, such as fetes, raffles and cake sales.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The PTA does not invest its capital balances other than in its current and saving accounts.
A description of the principal risks facing the charity	Para 1.46	The main risks facing the charity are: - Lower number of pupils in central London schools affecting our opportunity to fundraise and recruit volunteers; - Difficulty in recruiting new trustees.
Other - correction to 2022-2023 Accounts.		Due to a clerical error, the cash funds at year end 2022 (31st August 2022) were under-reported by £1.15. The correct amount should have been stated as £40,986.23. As a consequence, while the net receipts for 2022 were stated correctly, the cash funds at year end 2023 (31st August 2023) were underreported by the same amount. In order to correct this the cash funds at year end 2023 (31st August 2023) have been amended to £25,543.75

Structure, Governance and Management

Description of charity's trusts:		As per the PTA constitution: 1. Developing effective relationships between the staff, parents and others associated with the school. 2. Engaging in activities or providing facilities or equipment which support the school and advance the education of the pupils.
Type of governing document (trust deed, royal charter)	Para 1.25	PTA UK June 2016 model constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The PTA is an association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected in the annual AGM or coopted by a decision by the majority of the Trustees at a committee meeting between the dates of AGMs

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Given its low risk and limited activities, the charity has not felt it necessary to formally train its trustees. However, the charity asks new trustees to: 1. familiarise themselves with the responsibilities of being a charity trustee. 2. understand the relevant rules and regulations 3. disclose any previous convictions Trustees appointed to officer roles undergo a period of handover from their predecessors.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Like many similar school charities in the UK, the PTA has chosen to adopt a model constitution as its governing document (the "Constitution"). The Constitution follows PTA UK's June 2016 model, which has since been revised in January 2018. The revision occurred shortly after PTA UK changed its name to ParentKind ¹ . As there were no other significant changes, and the last constitution was only adopted in late 2016, the PTA has not updated its

¹ See <https://www.parentkind.org.uk>. It is worth noting that this organisation has a habit of changing its name, at least twice before in the history of the PTA's existence. One should expect it to happen again, along with an updated constitution. There is no need to change the constitution with every name change, but aim to review every 5 years.

		constitution to minimise paperwork. It may do so in the future. Among other important things, the Constitution sets out: • The PTA's charitable objectives - listed below in section C • Trustees – legal minimum number of trustees to form the Committee is two, but the recommended minimum is three officers: Chair, Treasurer and Secretary. The PTA always seeks to appoint these officer roles at its AGM however Trustees can be added if the current Trustees unanimously vote to add them. • Committee meeting rules – at least three meetings to be held per annum, quorum of 50% provided 3 or more trustees on the Committee. The PTA aims to hold at least one Committee meeting every school term. • Members – all staff and parents or carers of children attending Soho Parish School are members of the PTA. • General meeting rules – at least one to be held every calendar year, the AGM. The PTA usually holds its AGM just after Easter (April/ May) so that new Reception class parents will have had time to settle in, get to know the School and may wish to get involved and put themselves forward as potential Committee members.
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Soho Parish School PTA
Other name the charity uses	"Soho Parish PTA" or "PTA"
Registered charity number	1097917

Charity's principal address	23 Great Windmill Street London W1D 7LF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Melissa McIntyre			
2	Michelle Sotheren			
3	Malin Ryden			
4	Pedro Ramos Pinto Oliveira da Silva	Treasurer		
5	Grace Nicholls-Iggulden			
6	Hannah Katherine Marshall			
7	Sakura Mori			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Pedro Ramos Pinto Oliveira da Silva	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	09/07/2025	



Receipts and payments accounts

CC16a

For the period
from

01/09/2023

To

31/08/2024

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	5,845	18,050	-	23,895	17,212
Sales Receipts	4,696	-	-	4,696	10,826
Operating Receipts	626	-	-	626	155
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	11,167	18,050	-	29,217	28,193
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	11,167	18,050	-	29,216.90	28,193
A3 Payments					
Funding to School and Grants Given	15,735	19,810	-	35,545	39,661
Cost of Sales	1,389	-	-	1,389	3,561
Operating Payments and Expenses	637	-	-	637	414
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	17,760	19,810	-	37,570	43,635
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	17,760.09	19,810.00	-	37,570.09	43,635
Net of receipts/(payments)	- 6,593	- 1,760	-	- 8,353	- 15,442
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	7,107.75	18,436	-	25,544	40,986
Cash funds this year end	514.56	16,676.00	-	17,190.56	25,544

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Accounts	516	16,676	-
		-	-	-
		-	-	-
	Total cash funds	516	16,676	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
B2 Other monetary assets		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
	CCXX R1 accounts (SS)	1	-	16/07/2025 -

	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
School Water Bottles (Merchandise)	Unrestricted	-	-
Tea Towels (Merchandise)	Unrestricted	-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

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

Signature	Print Name	Date of approval
	Pedro Ramos Pinto	09/07/2025