

ROBERT MAYS SCHOOL PARENT TEACHER ASSOCIATION

Accounts

31 December 2021

**ROBERT MAYS SCHOOL PARENT TEACHER ASSOCIATION**  
**Income and Expenditure Account**  
**for the year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	86,625	81,781
Cost of sales	68,901	55,382
<b>Gross surplus</b>	<u>17,724</u>	<u>26,399</u>
<b>Expenses</b>		
Telephone, fax, stationery and other office costs	162	378
Advertising and business entertainment costs	3,821	2,677
Bank, credit card and other finance charges	1,594	1,424
Accountancy, legal and other professional fees	640	640
Depreciation and loss/(profit) on sale	80	106
Other business expenses	443	174
	<u>6,740</u>	<u>5,399</u>
<b>Surplus of Income over Expenditure</b>	<u>10,984</u>	<u>21,000</u>
Donations to the school	(15,068)	(12,905)
<b>Surplus/deficit for the year</b>	<u><b>(4,084)</b></u>	<u><b>8,095</b></u>

**ROBERT MAYS SCHOOL PARENT TEACHER ASSOCIATION**  
**Balance Sheet**  
**as at 31 December 2021**

	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Equipment	2	237	317
<b>Current assets</b>			
Stock and work in progress	26,342	25,887	
Bank/building society balances	47,660	39,975	
Other current assets and prepayments	-	418	
	<u>74,002</u>	<u>66,280</u>	
<b>Current liabilities</b>			
Trade creditors	9,845	-	
Other liabilities and accruals	1,384	1,425	
	<u>11,229</u>	<u>1,425</u>	
<b>Net current assets</b>		62,773	64,855
Loans due after more than one year		(1,922)	-
<b>Net assets</b>		<u>61,088</u>	<u>65,172</u>
<b>Capital account</b>			
Balance at start of period		65,172	52,717
Surplus for the year		10,984	21,000
Donations to school		(15,068)	(8,545)
		<u>61,088</u>	<u>65,172</u>

**ROBERT MAYS SCHOOL PARENT TEACHER ASSOCIATION**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**1 Income and Expenditure analysis**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales of uniforms	<u>86,625</u>	<u>81,781</u>
<b>Cost of sales</b>		
Cost of uniforms	68,830	55,382
Refreshment expenses	<u>71</u>	<u>-</u>
	<u>68,901</u>	<u>55,382</u>
<b>Telephone, fax, stationery and other office costs</b>		
Stationery and printing	-	24
Information and publications	-	197
Other insurance costs	<u>162</u>	<u>157</u>
	<u>162</u>	<u>378</u>
<b>Advertising and business entertainment costs</b>		
Internet and website	<u>3,821</u>	<u>2,677</u>
<b>Bank, credit card and other finance charges</b>		
Paypal charges	<u>1,594</u>	<u>1,424</u>
<b>Accountancy, legal and other professional fees</b>		
Accountants fees	<u>640</u>	<u>640</u>
<b>Depreciation and loss/(profit) on sale</b>		
Depreciation	<u>80</u>	<u>106</u>
<b>Other business expenses</b>		
Sundry expenses	<u>443</u>	<u>174</u>

**ROBERT MAYS SCHOOL PARENT TEACHER ASSOCIATION**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**2 Equipment**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2021	2,111
At 31 December 2021	<u>2,111</u>
<b>Depreciation</b>	
At 1 January 2021	1,794
Charge for the year	80
At 31 December 2021	<u>1,874</u>
<b>Net book value</b>	
At 31 December 2021	<u>237</u>
At 31 December 2020	<u>317</u>

**ROBERT MAYS SCHOOL PTA****Independent Examiner's Report on the Accounts****Report to the Trustees of Robert Mays School PTA**On accounts for period ended 31 December 2021 Registered No. **1125026**

Set out on pages 1 to 4

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act ; and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with General Directions given by the Commission. An 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 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 accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

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

- to keep proper accounting records in accordance with section 130 of the Charities Act and

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

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

**Signed****Name**

\_\_\_\_\_  
M J TWISSELL  
Chartered Accountant

**Date**

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**Address**

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