

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
FOR**

**ST DUNSTAN'S CHEAM C OF E PRIMARY SCHOOL
PARENT TEACHERS AND FRIENDS ASSOCIATION**

THP Limited
Chartered Accountants
34-40 High Street
Wanstead
London
E11 2RJ

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FOR THE YEAR ENDED 31 JULY 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

Fundraising to support and enhance the education and welfare of the pupils at St Dunstan's C of E Primary School by providing and assisting in the provision of facilities for education and extra curricular activities.

In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

During the year the charity provided educational materials and financial assistance, for the benefit of pupils at St Dunstan's C of E Primary School, thereby advancing education and welfare for the pupils.

ACHIEVEMENTS AND PERFORMANCE

The main achievement during the year was the successful raising of significant funds for the benefit of the pupils of St Dunstan's C of E Primary School.

FINANCIAL REVIEW

Financial position

The charity's income increased from £20,256 to £28,805, primarily due to a circus event held during the year.

Charitable expenditure also rose from £10,578 to £25,141. Overall, the charity reported a net surplus of £3,664 for the year.

Reserves policy

All of the charity's reserves are unrestricted.

The charity held funds of £20,077 as at 31 July 2025 (2024: £16,413). The trustees consider it prudent for the charity to build and maintain reserves equivalent to approximately three months of outgoing resources. This level of reserves is intended to provide sufficient contingency to manage any short-term reduction in income.

The trustees have continued to prepare the accounts on a receipts and payments basis for the year ended 31 July 2025.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Any major risks to which the Charity may be exposed, as identified by the trustees, have been reviewed and appropriate steps, measures and systems have been put in place to mitigate these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130320

Principal address

Anne Boleyn's Walk
Cheam
Sutton
Surrey
SM3 8DF

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Trustees

C E Parker (appointed 8.10.2025)
H Hunter (appointed 8.10.2025)
F M Martinazzo
V A D'Abo
J Doughty
S Hansford
H Y Lee
N Gladwin
N Stevenson Trustee (resigned 31.7.2025)
L A E Shepherd Trustee (resigned 31.7.2025)

Independent Examiner

Shahid Hameed FCA FCCA
THP Limited
Chartered Accountants
34-40 High Street
Wanstead
London
E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 May 2026 and signed on its behalf by:



C E Parker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST DUNSTAN'S CHEAM C OF E PRIMARY SCHOOL
PARENT TEACHERS AND FRIENDS ASSOCIATION**

Independent examiner's report to the trustees of St Dunstan's Cheam C of E Primary School Parent Teachers and Friends Association

I report to the charity trustees on my examination of the accounts of St Dunstan's Cheam C of E Primary School Parent Teachers and Friends Association (the Trust) for the year ended 31 July 2025.

Responsibilities and basis of report

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or

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.

S. Hameed

Shahid Hameed FCA FCCA

THP Limited
Chartered Accountants
34-40 High Street
Wanstead
London
E11 2RJ

29 May 2026

**ST DUNSTAN'S CHEAM C OF E PRIMARY SCHOOL
PARENT TEACHERS AND FRIENDS ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,905	3,954
Charitable activities			
Charitable activities		14,270	11,029
Other trading activities	3	11,630	5,273
Total		28,805	20,256
EXPENDITURE ON			
Raising funds		12,332	6,147
Charitable activities			
Charitable activities		12,419	4,071
Governance costs		390	360
Total		25,141	10,578
NET INCOME		3,664	9,678
RECONCILIATION OF FUNDS			
Total funds brought forward		16,413	6,735
TOTAL FUNDS CARRIED FORWARD		20,077	16,413

The notes form part of these financial statements

**ST DUNSTAN'S CHEAM C OF E PRIMARY SCHOOL
PARENT TEACHERS AND FRIENDS ASSOCIATION**

**BALANCE SHEET
31 JULY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		20,077	16,413
NET CURRENT ASSETS		<u>20,077</u>	<u>16,413</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,077</u>	<u>16,413</u>
NET ASSETS		<u>20,077</u>	<u>16,413</u>
FUNDS	7		
Unrestricted funds		<u>20,077</u>	<u>16,413</u>
TOTAL FUNDS		<u>20,077</u>	<u>16,413</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2026 and were signed on its behalf by:

C. Parker

C E Parker - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared using the receipts and payments basis.

The presentation currency of the financial statements is pound sterling (£).

Incoming resources

- i) Voluntary income, including donations and gifts, is recognised when received and is recorded in full in the receipts and payments account.
- ii) Donated goods are not recognised in the accounts unless they are sold. Where donated goods are sold, the proceeds are included as income when received.
- iii) Income from fundraising events, including Christmas and Summer fairs and the circus event, is recognised when the cash is received.
- iv) All income received by the charity is unrestricted.

Resources expended

Charitable activity expenses are included in the financial statements when paid and are directly attributable to the activities in furtherance of the Charity's objectives.

All expenses are paid from unrestricted funds.

No value is attached in the financial statements to donated services.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>2,905</u>	<u>3,954</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>11,630</u>	<u>5,273</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

Trustee expenses totalling £5,634 were reimbursed to seven trustees during the year ended 31 July 2025. These reimbursements are not considered remuneration, as they relate solely to payments made on behalf of the charity (for example, event-related costs), rather than personal expenses incurred by trustees in the course of carrying out their duties. Accordingly, they have been disclosed as related party transactions in Note 8.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,954
Charitable activities	
Charitable activities	11,029
Other trading activities	<u>5,273</u>
Total	<u>20,256</u>
EXPENDITURE ON	
Raising funds	6,147
Charitable activities	
Charitable activities	4,071
Governance costs	<u>360</u>
Total	<u>10,578</u>
NET INCOME	9,678
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>6,735</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>16,413</u></u>

6. STAFF COSTS

The charity has no employees (2024: none).

7. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	<u>16,413</u>	<u>3,664</u>	<u>20,077</u>
TOTAL FUNDS	<u><u>16,413</u></u>	<u><u>3,664</u></u>	<u><u>20,077</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,805	(25,141)	3,664
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>28,805</u>	<u>(25,141)</u>	<u>3,664</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	6,735	9,678	16,413
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,735</u>	<u>9,678</u>	<u>16,413</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,256	(10,578)	9,678
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>20,256</u>	<u>(10,578)</u>	<u>9,678</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	6,735	13,342	20,077
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,735</u>	<u>13,342</u>	<u>20,077</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,061	(35,719)	13,342
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,061</u>	<u>(35,719)</u>	<u>13,342</u>

8. RELATED PARTY DISCLOSURES

Trustee expenses totalling £5,634 were reimbursed to seven trustees during the year ended 31 July 2025. These reimbursements are not considered remuneration, as they relate solely to payments made on behalf of the charity (for example, event-related costs), rather than personal expenses incurred by trustees in the course of carrying out their duties.

In addition, expenses of £333 were reimbursed to one member of key management during the year.

**ST DUNSTAN'S CHEAM C OF E PRIMARY SCHOOL
PARENT TEACHERS AND FRIENDS ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,905	3,954
Other trading activities		
Fundraising events	11,630	5,273
Charitable activities		
Christmas, summer fayres and sponsorship income	<u>14,270</u>	<u>11,029</u>
Total incoming resources	28,805	20,256
EXPENDITURE		
Raising donations and legacies		
Donations to school	12,332	6,147
Charitable activities		
Christmas and summer fayres	4,364	2,990
Fundraising events	<u>7,428</u>	<u>949</u>
	11,792	3,939
Support costs		
Finance		
Bank charges	627	132
Governance costs		
Independent examination	<u>390</u>	<u>360</u>
Total resources expended	<u>25,141</u>	<u>10,578</u>
Net income	<u><u>3,664</u></u>	<u><u>9,678</u></u>

This page does not form part of the statutory financial statements