

**UPTON HEATH PTA**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 AUGUST 2025**

**Horner Downey & Company Limited**  
**Chartered Accountants**  
**10 Stadium Court**  
**Stadium Road**  
**Bromborough**  
**United Kingdom**  
**CH62 3RP**

# **UPTON HEATH PTA**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mrs. J. Octigan
<b>Charity number</b>	1136754
<b>Principal address</b>	Upton Heath C Of E Primary School Upton Lane Upton Chester CH2 1ED
<b>Independent examiner</b>	Horner Downey & Company Limited 10 Stadium Court Stadium Road Bromborough United Kingdom CH62 3RP

# UPTON HEATH PTA

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# UPTON HEATH PTA

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 AUGUST 2025

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The trustee presents their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

The charity helps to develop effective relationships between the staff, parents and others associated with Upton Heath C of E Primary school. They engage in activities especially fundraising to help provide the school with equipment or facilities to support the education of the pupils.

#### Achievements and performance

The big highlights of the year were the completion of the KS2 playground, and the success of the bake sales, which enabled each year group to enjoy a special treat funded by their own efforts.

#### Financial review

The charity members have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Future plans

Having now delivered two playgrounds in two years, the focus for 2025/26 is on celebrating the everyday magic of school life, with events like the Christmas disco, more bake sales and smaller funding projects tailored to each year group.

#### Annual review of potential risk


The trustee annually reviews the risks that the charity faces. A review of financial controls ascertained that the trust was conforming to Charity Commission guidelines where relevant.

#### Structure, governance and management

The trustee who served during the year and up to the date of signature of the financial statements is:

Mrs. J. Octigan

The trustees report was approved by the Trustee.

  
.....  
Mrs. J. Octigan

Trustee

Dated: 15/10/25

# UPTON HEATH PTA

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UPTON HEATH PTA

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I report to the trustee on my examination of the financial statements of Upton Heath PTA (the charity) for the year ended 31 August 2025.

### Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Horner Downey & Company Limited**

10 Stadium Court  
Stadium Road  
Bromborough  
CH62 3RP  
United Kingdom

Dated: 21/10/25.....

# UPTON HEATH PTA

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2025*

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Charitable activities	3	23,822	20,136
Government grants	4	16,608	10,800
		<hr/>	<hr/>
<b>Total income</b>		40,430	30,936
 <b>Expenditure on:</b>			
Charitable activities	5	42,410	31,878
		<hr/>	<hr/>
<b>Total expenditure</b>		42,410	31,878
 <b>Net income/(expenditure) and movement in funds</b>		(1,980)	(942)
		<hr/>	<hr/>
<b>Reconciliation of funds:</b>			
Fund balances at 1 August 2024		9,232	10,174
		<hr/>	<hr/>
<b>Fund balances at 31 August 2025</b>		7,252	9,232
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


# UPTON HEATH PTA

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		7,252		9,232	
<b>Net assets</b>			<u>7,252</u>		<u>9,232</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>7,252</u>		<u>9,232</u>
			<u>7,252</u>		<u>9,232</u>

The financial statements were approved by the trustee on ....15/10/25..

  
.....  
Mrs. J. Octigan  
Trustee

# UPTON HEATH PTA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

##### Charity information

The charity is registered in England and Wales and is unincorporated. The address of the principal office is Upton Heath C of E Primary School, Upton Lane, Upton, Chester, CH2 1ED, United Kingdom.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing documents, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# UPTON HEATH PTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# UPTON HEATH PTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting policies

(Continued)

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
ParentPay	259	146
Book fair	1,153	1,074
Christmas cards	349	2,288
Christmas fair	4,207	4,628
Donations	508	748
Easy fundraising	35	80
Children In Need	-	44
Choir	-	852
Summer fair	7,841	7,140
Bake sale	2,679	3,136
Circus	4,142	-
Sports day	388	-
Loom bands	83	-
Allotment	269	-
Disco	1,519	-
ASDA cash pot	306	-
Y6 leavers	29	-
Bank error	50	-
School payment error	5	-
	<u>23,822</u>	<u>20,136</u>

#### 4 Other income

	2025 £	2024 £
Government grants	<u>16,608</u>	<u>10,800</u>

# UPTON HEATH PTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

5	Charitable activities	2025 £	2024 £
	Book fair	1,170	1,093
	Christmas cards	13	1,796
	Christmas fair	2,999	3,115
	Children In Need	-	44
	Playground	26,041	18,036
	Summer fair	2,954	3,029
	Bake sale	2,340	2,961
	Y6 leavers	95	835
	AGM refreshments	4	11
	Lotto licence	20	20
	ParentKind	162	153
	Books	-	35
	Circus	3,201	250
	Druhm workshop	300	-
	Handprint tree	68	-
	PTA storage	42	-
	Allotment	282	-
	Disco	439	-
	EYFS new joiners	30	-
	Sports day	65	-
	Wildlife camera	58	-
	Y6 leavers	1,000	-
	Memorial bench	354	-
	School payment error	254	-
	Bank error	19	-
	Accountancy fees	500	500
		<u>42,410</u>	<u>31,878</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 8 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).